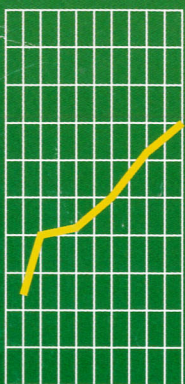




1993-94

# Labour Costs Australia



Statistics ■



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# **Labour Costs Australia 1993-94**

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**AUSTRALIAN BUREAU OF STATISTICS**

**CATALOGUE NO 6348.0**

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## INQUIRIES

- *for further information about the statistics in this publication and the availability of unpublished statistics, contact Andrew Harvey on (09) 360 5170, or Paul Smith on (09) 360 5127.*
- *for information about other statistics and services, please refer to the back page of this publication.*

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## NOTES

### SUPERANNUATION AND WORKERS' COMPENSATION

Public sector superannuation and workers' compensation payments funded directly from consolidated funds of the Commonwealth, States and Territories have been excluded from the labour cost items *superannuation* and *workers' compensation*. Estimates of net expenditure on superannuation by general government are shown separately in Appendix 1. Estimates of workers' compensation payments funded directly from consolidated funds are shown separately in Appendix 2.

### INDUSTRY CLASSIFICATION

Industry information shown in this publication is classified for the first time according to the *Australian and New Zealand Standard Industrial Classification (ANZSIC)*. For further information see paragraphs 14 to 17 of the Explanatory Notes.

### REVISIONS

1991-92 estimates have been revised and are shown in the relevant tables in this publication. 1989-90, and 1990-91 estimates have also been revised, and are available on request from the contact officers listed on page iii of this publication.

### UNPUBLISHED DATA

In addition to the information contained in this publication, there is a range of unpublished data available from the 1993-94 Survey of Labour Costs. This data can be used to produce tables specifically tailored to users' requirements. Please refer to Appendix 3 of this publication for more information regarding the services available.

## SUMMARY OF FINDINGS

### OVERVIEW

While total labour costs have continued to rise since 1991-92, up 10.9 per cent to \$196,791 million in 1993-94, the amount of earnings paid to employees as a proportion of total labour costs continues to fall. In 1993-94, the proportion of earnings to total labour costs was 88.4 per cent, down from 89.0 per cent in 1991-92, and 89.6 per cent in 1986-87. This latest fall was a result of a large increase in superannuation costs, which boosted the proportional cost of the superannuation component of total labour costs from 4.9 per cent to 5.6 per cent.

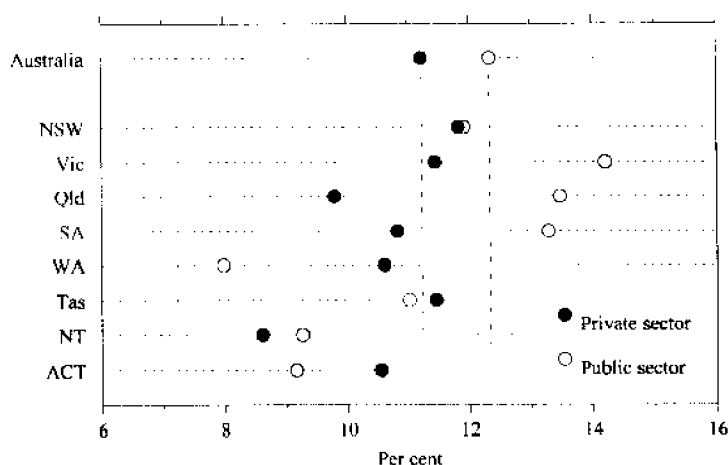
#### PERCENTAGE OF TOTAL LABOUR COSTS: 1993-94 (%)

	<i>Private</i>	<i>Public</i>	<i>Total</i>
Earnings	88.8	87.7	88.4
Other labour costs	11.2	12.3	11.6
Superannuation	4.9	6.9	5.6
Payroll tax	3.5	3.3	3.5
Workers' compensation	1.9	1.7	1.8
Fringe benefits tax	0.9	0.4	0.7
Total labour costs	100.0	100.0	100.0

All components of total labour costs per employee have increased since 1991-92, the largest increase being superannuation (20.2%), and fringe benefits tax (9.6%). Payroll tax and workers' compensation increased at rates below the 5.7 per cent increase recorded in employee earnings. The cost of workers' compensation per employee remained below the level recorded in 1990-91. In the public sector, workers' compensation increased in all states except Victoria, where the cost of workers' compensation per employee decreased by \$121 (11.8%) between 1991-92 and 1993-94.

Following recent legislative changes, the proportion of private sector employees covered by superannuation has continued to increase. Coverage in the private sector rose from 70.7 per cent in 1991-92 to 89.4 per cent in 1993-94. The total cost of superannuation in the private sector increased by \$1,525 million (31.0%) over the two year period.

**DIAGRAM 1: OTHER LABOUR COSTS(a)  
AS A PERCENTAGE OF TOTAL LABOUR COST, 1993-94**



(a) Other labour costs include expenses associated with: superannuation, payroll tax, workers' compensation, and fringe benefits tax

## SUMMARY OF FINDINGS

### COST PER EMPLOYEE

In 1993-94 total labour costs per employee were \$32,755, up from \$30,805 recorded in 1991-92, an increase of 6.3 per cent over the two year period.

#### LABOUR COSTS PER EMPLOYEE (\$)

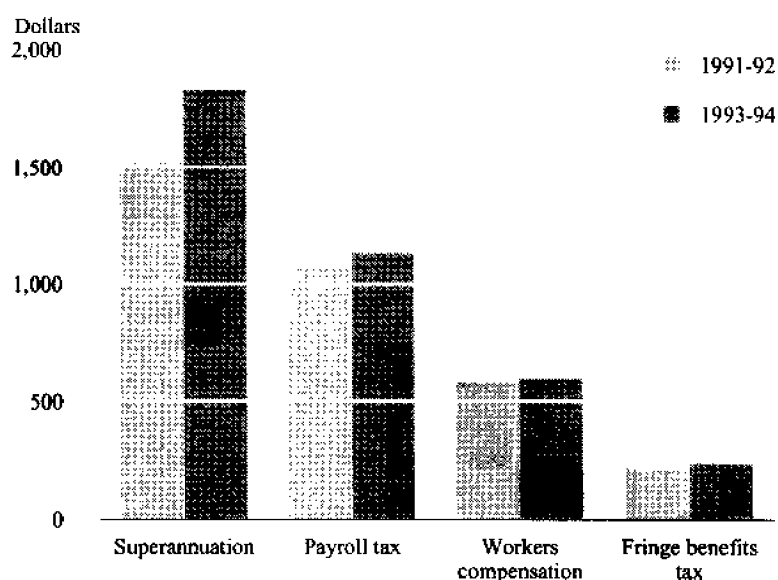
	1991-92	1993-94	Percentage change
Earnings	27 404	28 958	5.7
Other labour costs	3 401	3 797	11.6
Superannuation	1 521	1 829	20.2
Payroll tax	1 079	1 131	4.8
Workers' compensation	582	598	2.7
Fringe benefits tax	219	240	9.6
<b>Total labour costs</b>	<b>30 805</b>	<b>32 755</b>	<b>6.3</b>

### Sector

The structure and composition of labour costs differ markedly between the private and public sectors. Employment conditions vary considerably, as does the occupational composition of the workforce. Superannuation, payroll tax, and workers' compensation costs in each sector are affected differently by legislation and administrative arrangements.

Total labour costs per employee were \$30,022 in the private sector compared to \$39,933 in the public sector. Other labour costs were \$3,368 per employee or 11.2 per cent of total labour costs per employee in the private sector, compared with \$4,925 or 12.3 per cent in the public sector. The higher level of other labour costs per employee in the public sector was mainly due to superannuation which averaged \$2,746 per employee compared to \$1,480 per employee in the private sector. Private sector fringe benefits tax, expressed as a percentage of total labour costs, were twice those in the public sector.

DIAGRAM 2: OTHER LABOUR COSTS PER EMPLOYEE





## SUMMARY OF FINDINGS

### State

As in 1991-92, the Australian Capital Territory had the highest total labour costs per employee of \$36,082, due to the higher average earnings per employee. The lowest was Tasmania with \$29,311. In the private sector New South Wales had the highest total labour costs per employee with \$32,038, and Tasmania the lowest with \$26,180.

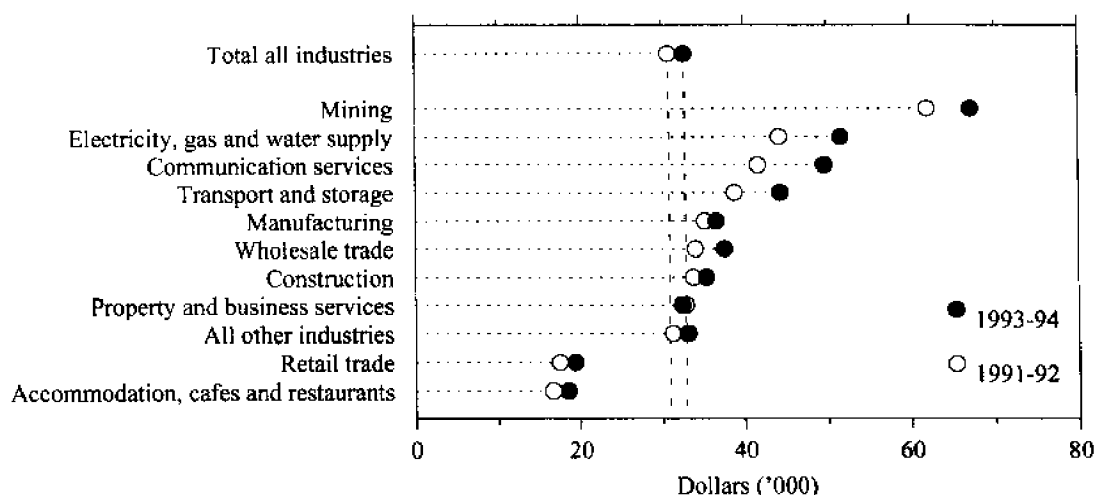
In the Northern Territory, the level of average earnings per employee as a proportion of total labour costs per employee (91.1%) is partially a result of the value of fringe benefits being included in earnings. Despite this, however, the value of fringe benefits tax per employee, expressed as a percentage of total labour costs per employee, has fallen in the Northern Territory from a high of 1.0 per cent in 1989-90 to 0.8 per cent in 1993-94.

### Industry

The Mining industry continues to have the highest total labour costs per employee of \$67,140 in 1993-94. Accommodation, cafes and restaurants again recorded the lowest total labour costs per employee of \$18,560 because of the large number of part-time employees and juniors employed in this industry.

The communication services industry recorded the largest increase between 1991-92 and 1993-94, with total labour costs per employee rising 18.9 per cent. The main contributor to this increase was earnings, which rose from \$34,632 per employee to \$42,234 (22.0%). Property and business services was the only industry to record a decrease in total labour costs per employee. This decrease of 1.2 per cent was caused by a drop in average earnings, payroll tax, workers' compensation and fringe benefits tax.

**DIAGRAM 3: TOTAL LABOUR COSTS PER EMPLOYEE BY INDUSTRY**



## SUMMARY OF FINDINGS

### SUPERANNUATION

Superannuation has assumed an increasing role in Australian industrial relations, labour and social welfare policies. The 1986 National Wage Case awarded a productivity linked pay rise which was paid as superannuation contributions by employers. It provided a minimum level of superannuation for employees covered by awards. The Superannuation Guarantee Legislation, introduced in July 1992, provided superannuation cover for all employees who earned more than the tax free threshold (currently \$5,400 per annum or \$450 per month). For the 1993-94 financial year this became compulsory and has contributed to the large increase in superannuation coverage in Australia.

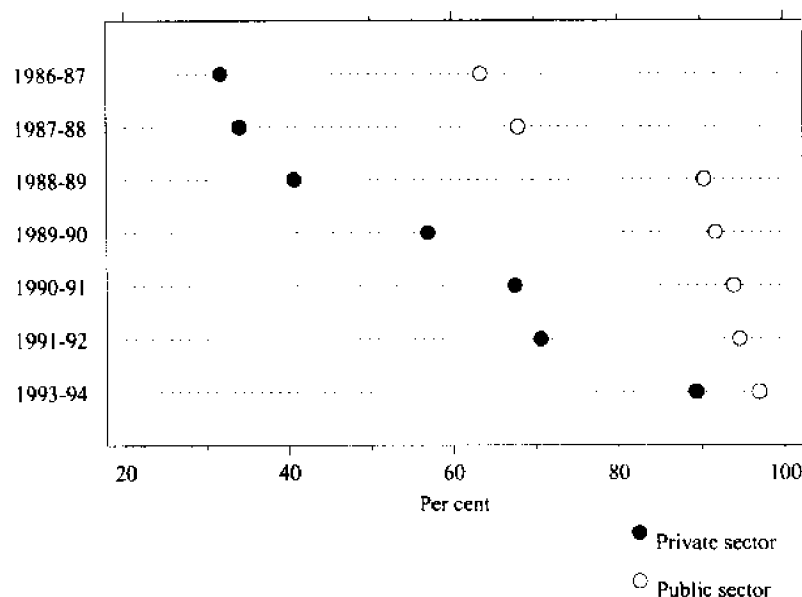
#### Superannuation Coverage

In the past, employees in larger businesses were more likely to have been covered by employer superannuation and this trend has continued. Following the introduction of the Superannuation Guarantee Legislation there has been a marked increase in the superannuation coverage of employees in smaller businesses.

In the 1991-92 survey, the superannuation coverage of employees in businesses with fewer than 20 employees was 57.4 per cent. This rose to 84.7 per cent in the 1993-94 survey, representing a percentage increase of 47.6 per cent over the two years. The corresponding figures for superannuation coverage in businesses with greater than 100 employees were 87.8 per cent in 1991-92 and 94.7 per cent in 1993-94. This represents an increase of 7.9 per cent over the two years.

Employees in the public sector continue to have high superannuation coverage. Superannuation coverage in this sector has increased from 94.6 per cent to 97.0 per cent, an increase of 2.5 per cent over the two years. The corresponding figures for the private sector are 70.7 per cent and 89.4 per cent, an increase of 26.4 per cent. The larger increase in the private sector is as a result of the Superannuation Guarantee Legislation together with wage increase negotiations. Overall, the increase for all sectors has increased from 77.6 per cent to 91.5 per cent.

DIAGRAM 4: SUPERANNUATION COVERAGE BY SECTOR

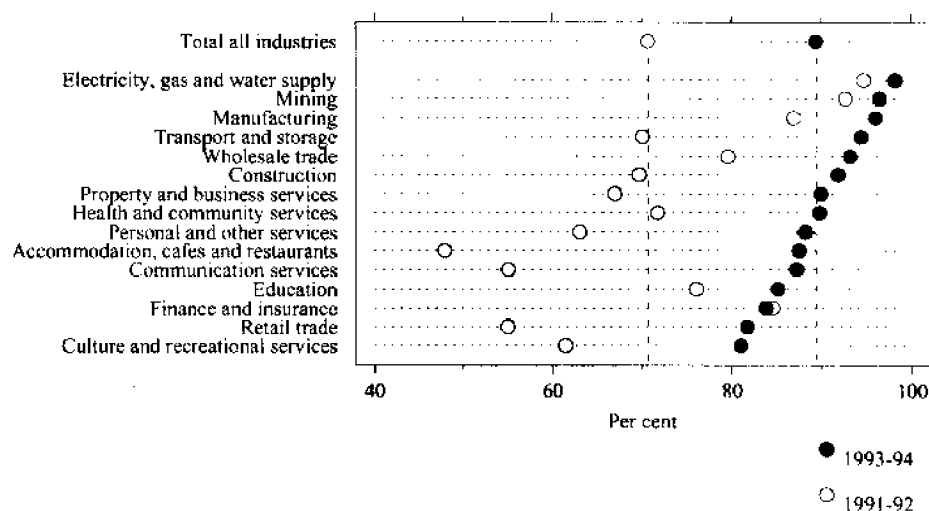


## SUMMARY OF FINDINGS

The industries with the largest superannuation coverage are Electricity, gas and water supply (98.1%), Communication services (97.8%), Government administration and defence (96.9%), Mining (96.6%) and Transport and storage (96.4%).

The industries that recorded the largest increases in superannuation coverage from 1991-92 to 1993-94 are: Accommodation, cafes and restaurants (81.7%); Retail trade (48.7%); Property and business services (30.2%); Construction (25.9%); and Cultural and recreational services (25.8%). The large increase in coverage reported in these industries is because of the high proportion of temporary and casual staff, many of whom would not have had access to employer funded superannuation prior to the introduction of the Superannuation Guarantee Legislation.

DIAGRAM 5: SUPERANNUATION COVERAGE FOR THE PRIVATE SECTOR BY INDUSTRY



## SUMMARY OF FINDINGS

**Superannuation Contributions** Employer superannuation contributions have increased in line with the increase in coverage. The increase between 1991-92 (\$8,765m) and 1993-94 (\$10,990m) is 25.4 per cent. Superannuation contributions per employee have risen 20.2 per cent (from \$1,521 to \$1,829) over the same period.

The difference between the increase in total contributions made (25.4%) and the superannuation contribution per employee (20.2%) is accounted for in the make-up of superannuation coverage. More lower paid employees are now covered by superannuation but the rate at which they are receiving employer contributions is less than some employees had received previously.

The proportion of superannuation to total labour costs has increased from 4.9 per cent in 1991-92 to 5.6 per cent in 1993-94. In the private sector, superannuation has increased from 4.2 per cent to 4.9 per cent of total labour costs, while in the public sector it has increased from 6.4 per cent to 6.9 per cent of total labour costs.

The employer superannuation contribution per employee in the private sector is \$1,480, up 23.0 per cent. In the public sector the figure is \$2,746, up 19.5 per cent. The private sector is gradually increasing employer contributions for their employees in line with government legislation. As a result it is approaching, though still well below, the levels of employer funded superannuation in the public sector.

The following industries reported high levels of superannuation contributions per employee: Electricity, gas and water supply (\$4,397); Communication services (\$3,970); Transport and storage (\$3,698); Mining (\$3,596); and Government administration and defence (\$2,560). Those industries that have the largest superannuation contributions (expressed as a percentage of total labour costs within their industry) are: Electricity, gas and water supply (8.5%); Transport and storage (8.4%); Communication services (8.0%); Government administration and defence (7.1%); and Property and business services (5.9%).

The average superannuation contribution per employee by business size are as follows: Less than 20 employees (\$1,514 or 6.0 per cent of total labour costs), 20 to 99 employees (\$1,390 or 4.8 per cent of total labour costs) and More than 100 employees (\$2,118 or 5.6 per cent of total labour costs).

## SUMMARY OF FINDINGS

### WORKERS' COMPENSATION

Reduction of costs resulting in greater efficiency in the administration of workers' compensation schemes, has been a continuing goal for Federal, State and Territory governments in recent years. Changes to government legislation in some states, effective during the 1993-94 year, affected both benefit and coverage levels in some schemes.

In the 1993-94 financial year, Workers' Compensation Agencies pursued policies of improving occupational rehabilitation schemes, encouraging employers and employees to adopt safe working practices and promoted an "early return to work" ethos for injured workers.

Self-Insurers, those companies administering their own workers' compensation, form an integral part of the administration of workers' compensation coverage in all states. In South Australia, for 1993-94, self-insurers employed 35 per cent of the state's employees, the highest proportion in Australia.

Total workers' compensation costs in 1993-94 had risen 7 per cent since 1991-92, compared with an increase in average employment of 4.3 per cent. Those states contributing most to the overall increase were: Tasmania (54.8%), Queensland (43.4%) and Western Australia (39.4%). Decreases were recorded in Victoria (13.4%) and South Australia (10.1%).

Increases were also recorded in New South Wales 16.8 per cent, Northern Territory 24.0 per cent and the ACT 17.4 per cent.

Rises in the cost of premiums and the average cost of claims were contributing factors to the increases recorded in most states. In Queensland, increasing levels of employment were cited as contributing factors in the number of new claims being lodged. Victoria recorded a decrease in both the number of new claims lodged, and claims costs and this can be attributed in part to a change of schemes, from Workcare to Workcover. The change of schemes in Victoria also provided employers with the opportunity for the first time to pay their annual premiums in advance and receive a 5 per cent discount.

The largest increases in workers' compensation costs by industry were recorded in Personal and other services (37.0%); Finance and insurance (31.9%); Government administration and defence (29.2%); Accommodation, cafes and restaurants (26.7%); and Education (19.4%). The impact on total workers' compensation costs 'all industries' of these increases was partially offset by decreases recorded in Property and business services (20.1%); Electricity, gas and water supply (10.1%); Communication services (7.9%); and Health and community services (1.2%).

Over the two year period from 1991-92 to 1993-94, total workers' compensation costs per employee rose by \$16 or 2.7 per cent. The largest increase, \$260 or 60.2 per cent was recorded in Tasmania, where both the private sector (\$269 or 66.9%) and the public sector (\$251 or 51.3%) recorded large increases. Decreases were recorded in Victoria \$132 (16.1%), and South Australia \$33 (4.2%).

The largest increases in workers' compensation costs per employee by industry were recorded in Finance and insurance (25.3%), Transport and storage (22.1%), and Mining (19.9%). Property and business services recorded the largest decrease of 23.2 per cent.

## SUMMARY OF FINDINGS

### PAYROLL TAX

From 1991-92 to 1993-94 State and Territory government revenues from payroll tax paid by private sector employers rose in line with the increase in earnings. Over the two year period from 1991-92 to 1993-94, the amount of payroll tax paid rose by 10.6 per cent to \$4,596 million.

The largest increase amongst the State and Territories in the private sector occurred in the Northern Territory which rose 41.7 per cent. This increase was primarily the result of two factors: the first being the 19.6 per cent increase in earnings. The second was the increase in the number of employers employing more than 100 employees between 1991-92 and 1993-94. Because payroll tax is only levied on employers above a prescribed payroll threshold, any structural change in the size of businesses within a state may have a significant impact on total payroll tax payments.

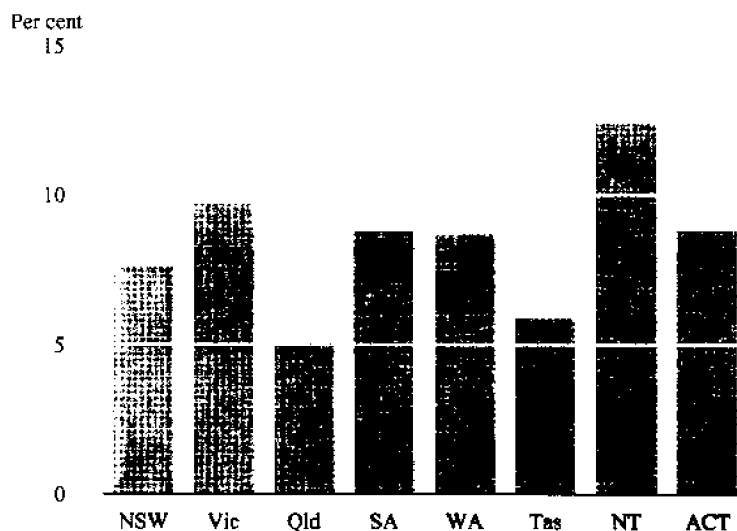
In the private sector, Queensland, despite an overall increase in payroll tax of 13.7 per cent, continues to have the lowest payroll tax per employee of all the states (\$714 per employee). This is the result of a combination of a relatively high threshold (\$700,000 per annum) and a payroll tax rate of 5 per cent, one of the lowest rates of all states.

Diagram 6 below (and Table 20) shows that the proportion of private sector employers paying payroll tax is the lowest in Queensland (5.1%) followed by Tasmania (5.9%), while the Northern Territory has the highest proportion (12.4%).

South Australian and Australian Capital Territory private sectors both recorded a decrease in payroll tax payments of 15.6 per cent and 3.9 per cent respectively. This fall is in line with the drop in total private sector earnings in these states.

Only 4.4 per cent of private employers with less than 20 employees paid payroll tax in 1993-94 (down from 5.3 per cent in 1991-92). The incidence of large employers in the private sector (100 or more employees) paying payroll tax was 87.9 per cent (down from 88.8 per cent in 1991-92). Most of those not paying payroll tax in this group are exempt organisations such as hospitals, schools, or religious institutions.

**DIAGRAM 6: PROPORTION OF PRIVATE SECTOR EMPLOYERS PAYING PAYROLL TAX 1993-94**



## SUMMARY OF FINDINGS

### FRINGE BENEFITS TAX

From 1 July 1986, a tax was introduced for 'fringe benefits' provided to employees. A 'fringe benefit' is a non-cash remuneration (e.g. use of a car, low cost housing loans, accommodation etc.) provided to an employee as part of their employment package. Fringe benefits tax is based on a self assessment system and is payable by the employer, although certain employers may be exempt from the tax (e.g. public benevolent institutions) or part of the benefits provided may be exempt from the tax (e.g. some benefits provided by religious institutions).

In the 1993-94 Labour Costs Survey, the value of fringe benefits provided (not published separately but included in the total earnings figure) was \$2,991 million, whereas the fringe benefits tax paid was \$1,441 million, an effective tax rate of 48.2 per cent.

The total fringe benefits tax paid during 1993-94 increased by 14.3 per cent since 1991-92. The fringe benefit tax paid per employee rose from \$219 in 1991-92 to \$240 in 1993-94, an increase of 9.6 per cent.

In the private sector, fringe benefits tax increased from \$1,041 million to \$1,155 million, an increase of 11.0 per cent. The fringe benefits tax per employee rose from \$255 to \$266 (4.3%). The public sector recorded a larger percentage increase in fringe benefits tax, rising from \$220 million in 1991-92 to \$285 million in 1993-94, an increase of 29.5 per cent. The fringe benefits tax per employee rose from \$131 to \$172 (31.3%), and as a percentage of total labour costs, fringe benefits tax increased from 0.37 per cent to 0.43 per cent.

While most industries recorded a fringe benefits tax of less than 0.6 per cent of total labour costs, three industries recorded a fringe benefits tax greater than one per cent of total labour costs. These industries were: Finance and insurance (3.0%), Mining (1.5%) and Wholesale trade (1.3%).

Type of labour cost	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
- \$ million -									
<b>Total labour costs</b>									
1991-92	66 000	48 612	24 949	13 976	14 014	3 841	1 739	4 382	177 513
1993-94	72 640	52 557	30 105	13 873	16 704	4 077	2 085	4 749	196 791
<b>Earnings</b>									
1991-92	58 573	42 817	22 433	12 405	12 629	3 466	1 595	3 995	157 912
1993-94	64 032	46 112	26 712	12 234	15 079	3 617	1 899	4 293	173 977
<b>Other labour costs</b>									
1991-92	7 427	5 796	2 516	1 571	1 385	375	144	387	19 601
1993-94	8 608	6 446	3 394	1 639	1 625	460	185	456	22 814
<b>Superannuation (a)</b>									
1991-92	3 228	2 378	1 407	634	664	186	47	221	8 765
1993-94	3 967	2 972	1 959	795	741	221	67	268	10 990
<b>Payroll tax</b>									
1991-92	2 540	1 838	700	485	407	114	55	81	6 220
1993-94	2 773	1 976	864	439	462	129	69	81	6 793
<b>Workers' compensation (a)</b>									
1991-92	1 068	1 253	281	376	221	62	25	69	3 355
1993-94	1 247	1 085	403	338	308	96	31	81	3 590
<b>Fringe benefits tax</b>									
1991-92	592	326	128	76	93	14	18	16	1 261
1993-94	621	413	168	67	114	14	17	26	1 441
COST PER EMPLOYEE (dollars)									
<b>Total labour costs</b>									
1991-92	31 987	31 905	27 584	29 398	30 243	26 915	30 037	33 452	30 805
1993-94	34 396	33 412	29 826	31 141	31 313	29 311	32 551	36 082	32 755
<b>Earnings</b>									
1991-92	28 388	28 102	24 785	26 094	27 253	24 286	27 548	30 498	27 404
1993-94	30 320	29 314	26 464	27 461	28 267	26 004	29 656	32 615	28 958
<b>Other labour costs</b>									
1991-92	3 599	3 804	2 780	3 304	2 990	2 630	2 489	2 954	3 401
1993-94	4 076	4 098	3 362	3 679	3 047	3 307	2 896	3 467	3 797
<b>Superannuation (a)</b>									
1991-92	1 564	1 561	1 554	1 334	1 434	1 303	806	1 690	1 521
1993-94	1 878	1 889	1 941	1 786	1 389	1 585	1 048	2 033	1 829
<b>Payroll tax</b>									
1991-92	1 231	1 207	773	1 019	879	799	946	618	1 079
1993-94	1 313	1 256	856	986	866	928	1 085	616	1 131
<b>Workers' compensation (a)</b>									
1991-92	517	822	311	791	477	432	433	527	582
1993-94	591	690	399	758	577	692	490	618	598
<b>Fringe benefits tax</b>									
1991-92	287	214	141	159	200	96	304	119	219
1993-94	294	263	166	149	215	100	272	201	240

(a) Additional costs funded directly from consolidated funds are included in Appendices 1 and 2.



## LABOUR COSTS : Private Sector : By State and Territory

Type of labour cost	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
- \$ million -									
<b>Total labour costs</b>									
1991-92	46 057	32 709	16 158	8 926	8 672	2 251	994	1 547	117 314
1993-94	51 070	36 906	18 051	8 270	11 111	2 493	1 208	1 520	130 630
<b>Earnings</b>									
1991-92	41 156	28 969	14 698	7 964	7 781	2 025	923	1 407	104 923
1993-94	45 034	32 683	16 281	7 375	9 932	2 208	1 104	1 360	115 977
<b>Other labour costs</b>									
1991-92	4 901	3 740	1 460	963	891	226	71	140	12 391
1993-94	6 037	4 223	1 770	895	1 179	285	104	160	14 653
<b>Superannuation</b>									
1991-92	1 925	1 390	741	324	357	97	24	58	4 915
1993-94	2 710	1 709	912	366	500	126	46	72	6 440
<b>Payroll tax</b>									
1991-92	1 695	1 265	422	308	308	82	24	51	4 154
1993-94	1 904	1 424	480	260	361	85	34	49	4 596
<b>Workers' compensation</b>									
1991-92	773	808	200	273	149	38	15	25	2 280
1993-94	898	743	264	225	220	64	17	30	2 462
<b>Fringe benefits tax</b>									
1991-92	508	277	96	57	77	9	9	7	1 041
1993-94	525	347	114	43	98	10	8	*10	1 155

## COST PER EMPLOYEE (dollars)

<b>Total labour costs</b>									
1991-92	30 201	29 971	25 193	26 752	28 375	23 953	26 627	26 277	28 703
1993-94	32 038	30 831	26 879	26 848	28 918	26 180	28 008	26 273	30 022
<b>Earnings</b>									
1991-92	26 988	26 544	22 917	23 867	25 458	21 549	24 729	23 905	25 672
1993-94	28 251	27 303	24 244	23 942	25 850	23 183	25 594	23 504	26 654
<b>Other labour costs</b>									
1991-92	3 214	3 427	2 276	2 885	2 917	2 404	1 898	2 372	3 032
1993-94	3 787	3 528	2 635	2 906	3 069	2 997	2 415	2 769	3 368
<b>Superannuation</b>									
1991-92	1 262	1 274	1 155	973	1 167	1 027	641	977	1 203
1993-94	1 700	1 428	1 358	1 189	1 301	1 326	1 058	1 239	1 480
<b>Payroll tax</b>									
1991-92	1 111	1 159	658	923	1 009	873	633	864	1 016
1993-94	1 194	1 189	714	845	940	897	784	841	1 056
<b>Workers' compensation</b>									
1991-92	507	740	312	817	487	402	392	418	558
1993-94	564	621	394	732	572	671	393	513	566
<b>Fringe benefits tax</b>									
1991-92	333	254	150	172	253	101	231	113	255
1993-94	329	290	169	140	256	103	179	*176	266

Type of labour cost	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
- \$ million -									
<b>Total labour costs</b>									
1991-92	19 943	15 903	8 791	5 049	5 342	1 590	745	2 836	60 199
1993-94	21 570	15 652	12 054	5 602	5 593	1 584	877	3 229	66 180
<b>Earnings</b>									
1991-92	17 417	13 848	7 735	4 441	4 848	1 441	672	2 588	52 989
1993-94	18 998	13 429	10 430	4 858	5 147	1 409	795	2 933	58 000
<b>Other labour costs</b>									
1991-92	2 526	2 056	1 056	608	494	149	73	247	7 210
1993-94	2 572	2 223	1 624	744	446	175	81	296	8 160
<b>Superannuation (a)</b>									
1991-92	1 303	988	666	310	307	89	23	164	3 850
1993-94	1 257	1 263	1 047	429	241	94	21	196	4 550
<b>Payroll tax</b>									
1991-92	845	574	278	176	99	32	31	30	2 065
1993-94	869	552	384	179	101	44	36	32	2 197
<b>Workers' compensation (a)</b>									
1991-92	294	445	81	104	72	24	10	44	1 075
1993-94	349	341	139	112	88	32	14	52	1 128
<b>Fringe benefits tax</b>									
1991-92	84	49	32	18	15	4	9	9	220
1993-94	96	66	54	23	16	4	10	16	285

## COST PER EMPLOYEE (dollars)

<b>Total labour costs</b>									
1991-92	37 047	36 788	33 330	35 626	33 861	32 629	36 230	39 305	35 933
1993-94	41 656	41 627	35 685	40 761	37 480	36 110	41 927	43 774	39 933
<b>Earnings</b>									
1991-92	32 354	32 033	29 325	31 336	30 730	29 563	32 668	35 877	31 630
1993-94	36 690	35 716	30 878	35 349	34 490	32 131	38 039	39 760	35 008
<b>Other labour costs</b>									
1991-92	4 693	4 755	4 005	4 291	3 131	3 066	3 562	3 428	4 304
1993-94	4 966	5 911	4 807	5 413	2 990	3 979	3 888	4 014	4 925
<b>Superannuation (a)</b>									
1991-92	2 420	2 286	2 524	2 186	1 949	1 834	1 104	2 271	2 298
1993-94	2 428	3 360	3 100	3 123	1 616	2 149	1 028	2 655	2 746
<b>Payroll tax</b>									
1991-92	1 570	1 327	1 054	1 245	628	655	1 514	417	1 233
1993-94	1 679	1 469	1 137	1 301	676	996	1 707	438	1 326
<b>Workers' compensation (a)</b>									
1991-92	547	1 029	307	731	457	489	507	616	642
1993-94	674	908	410	818	589	740	690	700	681
<b>Fringe benefits tax</b>									
1991-92	156	113	120	129	96	88	437	124	131
1993-94	185	174	160	171	108	95	464	221	172

(a) Additional costs funded directly from consolidated funds are included in Appendices 1 and 2.

Type of labour cost	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
PRIVATE (%)									
<b>Total labour costs</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Earnings	88.2	88.6	90.2	89.2	89.4	88.6	91.4	89.5	<b>88.8</b>
Other labour costs	11.8	11.4	9.8	10.8	10.6	11.4	8.6	10.5	<b>11.2</b>
Superannuation	5.3	4.6	5.1	4.4	4.5	5.1	3.8	4.7	<b>4.9</b>
Payroll tax	3.7	3.9	2.7	3.1	3.3	3.4	2.8	3.2	<b>3.5</b>
Workers' compensation	1.8	2.0	1.5	2.7	2.0	2.6	1.4	2.0	<b>1.9</b>
Fringe benefits tax	1.0	0.9	0.6	0.5	0.9	0.4	0.6	*0.7	<b>0.9</b>
PUBLIC (%)									
<b>Total labour costs</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Earnings	88.1	85.8	86.5	86.7	92.0	89.0	90.7	90.8	<b>87.7</b>
Other labour costs	11.9	14.2	13.5	13.3	8.0	11.0	9.3	9.2	<b>12.3</b>
Superannuation	5.8	8.1	8.7	7.7	4.3	6.0	2.5	6.1	<b>6.9</b>
Payroll tax	4.0	3.5	3.2	3.2	1.8	2.8	4.1	1.0	<b>3.3</b>
Workers' compensation	1.6	2.2	1.1	2.0	1.6	2.0	1.6	1.6	<b>1.7</b>
Fringe benefits tax	0.4	0.4	0.4	0.4	0.3	0.3	1.1	0.5	<b>0.4</b>
PRIVATE AND PUBLIC (%)									
<b>Total labour costs</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Earnings	88.1	87.7	88.7	88.2	90.3	88.7	91.1	90.4	<b>88.4</b>
Other labour costs	11.9	12.3	11.3	11.8	9.7	11.3	8.9	9.6	<b>11.6</b>
Superannuation	5.5	5.7	6.5	5.7	4.4	5.4	3.2	5.6	<b>5.6</b>
Payroll tax	3.8	3.8	2.9	3.2	2.8	3.2	3.3	1.7	<b>3.5</b>
Workers' compensation	1.7	2.1	1.3	2.4	1.8	2.4	1.5	1.7	<b>1.8</b>
Fringe benefits tax	0.9	0.8	0.6	0.5	0.7	0.3	0.8	0.6	<b>0.7</b>

Industry	Earnings	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax	Total labour costs
- \$ million -						
<b>Mining</b>						
1991-92	3 578	198	202	93	50	4 122
1993-94	3 585	223	194	104	61	4 167
<b>Manufacturing</b>						
1991-92	26 907	1 142	1 367	893	183	30 492
1993-94	28 468	1 432	1 441	948	184	32 473
<b>Electricity, gas and water supply</b>						
1991-92	3 696	404	228	119	19	4 465
1993-94	3 903	396	216	107	23	4 645
<b>Construction</b>						
1991-92	7 103	484	224	261	50	8 121
1993-94	7 820	499	279	275	49	8 923
<b>Wholesale trade</b>						
1991-92	11 955	539	514	201	180	13 389
1993-94	13 140	762	540	221	200	14 863
<b>Retail trade</b>						
1991-92	12 495	401	418	237	44	13 595
1993-94	14 651	631	594	266	69	16 211
<b>Accommodation, cafes and restaurants</b>						
1991-92	3 952	*171	110	75	13	4 322
1993-94	5 468	260	170	95	19	6 011
<b>Transport and storage</b>						
1991-92	10 153	945	480	309	53	11 940
1993-94	9 598	955	493	315	62	11 423
<b>Communication services</b>						
1991-92	4 169	494	258	76	14	5 011
1993-94	4 805	452	281	70	24	5 632
<b>Finance and insurance</b>						
1991-92	9 840	695	573	47	357	11 512
1993-94	10 874	712	613	62	377	12 637
<b>Property and business services</b>						
1991-92	16 914	1 024	624	209	186	18 958
1993-94	17 416	1 141	535	167	*178	19 438
<b>Government administration and defence</b>						
1991-92	10 275	622	173	212	38	11 319
1993-94	13 490	1 076	280	274	91	15 212
<b>Education</b>						
1991-92	13 386	668	640	139	24	14 857
1993-94	14 959	927	699	166	38	16 788
<b>Health and community services</b>						
1991-92	15 796	587	131	346	9	16 869
1993-94	16 505	966	126	342	14	17 953
<b>Cultural and recreational services</b>						
1991-92	2 814	155	83	38	*18	3 108
1993-94	2 777	159	85	41	*19	3 081
<b>Personal and other services</b>						
1991-92	4 879	236	194	100	*24	5 434
1993-94	6 517	401	248	137	33	7 336
<b>Total</b>						
1991-92	157 912	8 785	6 220	3 355	1 261	177 513
1993-94	173 977	10 990	6 793	3 590	1 441	196 791

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

<i>Industry</i>	<i>Earnings</i>	<i>Super-annuation</i>	<i>Payroll tax</i>	<i>Workers' compensation</i>	<i>Fringe benefits tax</i>	<i>Total labour costs</i>
- dollars -						
<b>Mining</b>						
1991-92	53 811	2 974	3 038	1 404	751	<b>61 978</b>
1993-94	57 763	3 596	3 123	1 683	975	<b>67 140</b>
<b>Manufacturing</b>						
1991-92	31 036	1 318	1 576	1 030	211	<b>35 171</b>
1993-94	32 059	1 613	1 623	1 068	208	<b>36 570</b>
<b>Electricity, gas and water supply</b>						
1991-92	36 557	3 992	2 254	1 176	188	<b>44 166</b>
1993-94	43 351	4 397	2 399	1 188	253	<b>51 588</b>
<b>Construction</b>						
1991-92	29 516	2 012	930	1 086	206	<b>33 749</b>
1993-94	30 990	1 977	1 106	1 090	195	<b>35 357</b>
<b>Wholesale trade</b>						
1991-92	30 315	1 368	1 302	511	455	<b>33 950</b>
1993-94	33 158	1 922	1 362	558	505	<b>37 504</b>
<b>Retail trade</b>						
1991-92	16 077	516	538	305	57	<b>17 493</b>
1993-94	17 565	756	713	318	83	<b>19 435</b>
<b>Accommodation, cafes and restaurants</b>						
1991-92	15 231	*660	424	288	52	<b>16 656</b>
1993-94	16 883	802	523	292	59	<b>18 560</b>
<b>Transport and storage</b>						
1991-92	32 929	3 065	1 557	1 001	172	<b>38 724</b>
1993-94	37 182	3 698	1 909	1 222	241	<b>44 253</b>
<b>Communication services</b>						
1991-92	34 632	4 105	2 144	629	118	<b>41 628</b>
1993-94	42 234	3 970	2 472	618	209	<b>49 503</b>
<b>Finance and insurance</b>						
1991-92	35 695	2 519	2 079	170	1 294	<b>41 757</b>
1993-94	37 502	2 454	2 116	213	1 299	<b>43 584</b>
<b>Property and business services</b>						
1991-92	29 287	1 773	1 080	362	323	<b>32 825</b>
1993-94	29 057	1 904	892	278	*298	<b>32 429</b>
<b>Government administration and defence</b>						
1991-92	29 453	1 782	497	606	108	<b>32 445</b>
1993-94	32 089	2 560	665	652	217	<b>36 183</b>
<b>Education</b>						
1991-92	28 817	1 439	1 378	299	52	<b>31 984</b>
1993-94	31 128	1 928	1 455	345	78	<b>34 935</b>
<b>Health and community services</b>						
1991-92	25 232	938	210	553	14	<b>26 947</b>
1993-94	26 521	1 551	202	550	23	<b>28 847</b>
<b>Cultural and recreational services</b>						
1991-92	17 692	972	523	237	*112	<b>19 536</b>
1993-94	18 097	1 034	552	269	*123	<b>20 075</b>
<b>Personal and other services</b>						
1991-92	27 748	1 343	1 105	570	*139	<b>30 905</b>
1993-94	29 190	1 798	1 113	612	147	<b>32 860</b>
<b>Total</b>						
1991-92	<b>27 404</b>	<b>1 521</b>	<b>1 079</b>	<b>582</b>	<b>219</b>	<b>30 805</b>
1993-94	<b>28 958</b>	<b>1 829</b>	<b>1 131</b>	<b>598</b>	<b>240</b>	<b>32 755</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

Industry	Earnings	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax	Total labour costs
- \$ million -						
<b>Mining</b>						
1991-92	3 335	177	187	78	49	<b>3 827</b>
1993-94	3 451	206	185	98	60	<b>4 000</b>
<b>Manufacturing</b>						
1991-92	26 163	1 082	1 325	875	180	<b>29 626</b>
1993-94	28 014	1 407	1 421	930	183	<b>31 956</b>
<b>Electricity, gas and water supply</b>						
1991-92	82	8	6	1	1	<b>97</b>
1993-94	99	10	6	2	1	<b>117</b>
<b>Construction</b>						
1991-92	5 873	349	179	233	44	<b>6 679</b>
1993-94	7 006	412	247	246	46	<b>7 957</b>
<b>Wholesale trade</b>						
1991-92	11 883	533	510	201	178	<b>13 304</b>
1993-94	13 026	754	533	220	197	<b>14 731</b>
<b>Retail trade</b>						
1991-92	12 489	401	418	237	44	<b>13 589</b>
1993-94	14 642	630	594	265	69	<b>16 201</b>
<b>Accommodation, cafes and restaurants</b>						
1991-92	3 917	170	109	74	13	<b>4 283</b>
1993-94	5 450	259	168	94	19	<b>5 990</b>
<b>Transport and storage</b>						
1991-92	5 346	208	208	158	36	<b>5 955</b>
1993-94	4 852	273	229	164	36	<b>5 554</b>
<b>Communication services</b>						
1991-92	*63	*3	*3	*1	*-	<b>*70</b>
1993-94	216	11	6	3	2	<b>239</b>
<b>Finance and insurance</b>						
1991-92	7 375	535	425	31	269	<b>8 636</b>
1993-94	8 378	517	453	39	309	<b>9 696</b>
<b>Property and business services</b>						
1991-92	15 131	843	572	181	179	<b>16 906</b>
1993-94	15 551	984	492	148	*169	<b>17 344</b>
<b>Education</b>						
1991-92	2 258	115	*12	15	*11	<b>2 412</b>
1993-94	2 532	143	*15	21	*18	<b>2 729</b>
<b>Health and community services</b>						
1991-92	6 879	296	*89	131	*5	<b>7 399</b>
1993-94	7 425	509	86	138	11	<b>8 170</b>
<b>Cultural and recreational services</b>						
1991-92	2 012	*96	*63	27	*14	<b>2 212</b>
1993-94	1 821	103	58	25	*14	<b>2 021</b>
<b>Personal and other services</b>						
1991-92	2 117	99	*50	37	*16	<b>2 318</b>
1993-94	3 513	*223	102	66	21	<b>3 926</b>
<b>Total</b>						
1991-92	<b>104 923</b>	<b>4 915</b>	<b>4 154</b>	<b>2 280</b>	<b>1 041</b>	<b>117 314</b>
1993-94	<b>115 977</b>	<b>6 440</b>	<b>4 596</b>	<b>2 462</b>	<b>1 155</b>	<b>130 630</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

Industry	Earnings	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax	Total labour costs
- dollars -						
<b>Mining</b>						
1991-92	53 771	2 861	3 008	1 260	798	<b>61 699</b>
1993-94	57 480	3 430	3 080	1 636	1 003	<b>66 628</b>
<b>Manufacturing</b>						
1991-92	30 991	1 281	1 570	1 037	214	<b>35 093</b>
1993-94	31 949	1 605	1 621	1 061	209	<b>36 444</b>
<b>Electricity, gas and water supply</b>						
1991-92	31 285	3 073	2 127	427	201	<b>37 113</b>
1993-94	38 440	3 726	2 143	632	291	<b>45 233</b>
<b>Construction</b>						
1991-92	28 725	1 709	875	1 141	217	<b>32 667</b>
1993-94	30 344	1 785	1 071	1 066	197	<b>34 463</b>
<b>Wholesale trade</b>						
1991-92	30 280	1 358	1 299	511	454	<b>33 902</b>
1993-94	33 105	1 917	1 355	558	502	<b>37 437</b>
<b>Retail trade</b>						
1991-92	16 076	516	538	305	57	<b>17 491</b>
1993-94	17 563	756	713	318	83	<b>19 433</b>
<b>Accommodation, cafes and restaurants</b>						
1991-92	15 193	659	423	288	51	<b>16 615</b>
1993-94	16 879	801	522	291	59	<b>18 551</b>
<b>Transport and storage</b>						
1991-92	29 428	1 143	1 144	872	196	<b>32 782</b>
1993-94	31 665	1 780	1 496	1 073	234	<b>36 247</b>
<b>Communication services</b>						
1991-92	*25 813	*1 389	*1 276	*228	*127	<b>*28 833</b>
1993-94	31 266	1 646	868	485	337	<b>34 600</b>
<b>Finance and insurance</b>						
1991-92	37 433	2 715	2 160	156	1 366	<b>43 831</b>
1993-94	38 888	2 399	2 104	183	1 433	<b>45 007</b>
<b>Property and business services</b>						
1991-92	28 889	1 610	1 091	346	342	<b>32 278</b>
1993-94	28 421	1 798	899	271	*309	<b>31 697</b>
<b>Education</b>						
1991-92	25 306	1 286	*130	172	*128	<b>27 023</b>
1993-94	23 588	1 332	*137	200	*170	<b>25 427</b>
<b>Health and community services</b>						
1991-92	21 132	911	*272	402	*15	<b>22 731</b>
1993-94	22 282	1 527	259	415	32	<b>24 516</b>
<b>Cultural and recreational services</b>						
1991-92	15 262	*725	*479	204	*109	<b>16 780</b>
1993-94	14 772	832	467	204	*117	<b>16 392</b>
<b>Personal and other services</b>						
1991-92	22 228	1 035	*520	388	*168	<b>24 339</b>
1993-94	24 374	*1 548	710	458	146	<b>27 236</b>
<b>Total</b>						
1991-92	<b>25 672</b>	<b>1 203</b>	<b>1 016</b>	<b>558</b>	<b>255</b>	<b>28 703</b>
1993-94	<b>26 654</b>	<b>1 480</b>	<b>1 056</b>	<b>566</b>	<b>266</b>	<b>30 022</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

Industry	Earnings	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax	Total labour costs
- \$ million -						
<b>Mining</b>						
1991-92	244	20	15	15	-	<b>295</b>
1993-94	134	17	9	6	-	<b>167</b>
<b>Manufacturing</b>						
1991-92	744	61	41	18	2	<b>866</b>
1993-94	454	25	20	18	1	<b>517</b>
<b>Electricity, gas and water supply</b>						
1991-92	3 614	395	222	118	18	<b>4 368</b>
1993-94	3 804	386	210	105	22	<b>4 528</b>
<b>Construction</b>						
1991-92	1 229	135	45	28	5	<b>1 442</b>
1993-94	815	87	32	29	4	<b>966</b>
<b>Wholesale trade</b>						
1991-92	72	6	4	1	1	<b>85</b>
1993-94	*114	*7	*6	*1	*3	<b>*132</b>
<b>Retail trade</b>						
1991-92	*6	*-	*-	-	-	<b>*7</b>
1993-94	*9	*1	*-	*-	*-	<b>*10</b>
<b>Accommodation, cafes and restaurants</b>						
1991-92	35	1	1	1	-	<b>38</b>
1993-94	*19	*1	*1	*1	*-	<b>*21</b>
<b>Transport and storage</b>						
1991-92	4 808	737	272	150	18	<b>5 985</b>
1993-94	4 745	682	264	151	26	<b>5 668</b>
<b>Communication services</b>						
1991-92	4 106	491	255	75	14	<b>4 941</b>
1993-94	4 588	440	275	67	21	<b>5 392</b>
<b>Finance and insurance</b>						
1991-92	2 465	160	148	16	88	<b>2 876</b>
1993-94	2 495	195	160	22	68	<b>2 941</b>
<b>Property and business services</b>						
1991-92	1 784	181	52	28	7	<b>2 052</b>
1993-94	1 866	157	43	18	9	<b>2 094</b>
<b>Government administration and defence</b>						
1991-92	10 275	622	173	212	38	<b>11 319</b>
1993-94	13 490	1 076	280	274	91	<b>15 212</b>
<b>Education</b>						
1991-92	11 127	553	628	124	13	<b>12 445</b>
1993-94	12 427	784	684	144	19	<b>14 059</b>
<b>Health and community services</b>						
1991-92	8 917	291	43	215	4	<b>9 470</b>
1993-94	9 080	457	39	204	3	<b>9 783</b>
<b>Cultural and recreational services</b>						
1991-92	802	59	20	11	3	<b>896</b>
1993-94	956	56	27	16	4	<b>1 060</b>
<b>Personal and other services</b>						
1991-92	2 762	138	145	63	8	<b>3 116</b>
1993-94	3 004	178	146	71	12	<b>3 410</b>
<b>Total</b>						
1991-92	<b>52 989</b>	<b>3 850</b>	<b>2 065</b>	<b>1 075</b>	<b>220</b>	<b>60 199</b>
1993-94	<b>58 000</b>	<b>4 550</b>	<b>2 197</b>	<b>1 128</b>	<b>285</b>	<b>66 160</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.



Industry	Earnings	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax	Total labour costs
- dollars -						
<b>Mining</b>						
1991-92	54 367	4 540	3 448	3 393	103	<b>65 851</b>
1993-94	66 149	8 494	4 420	3 068	153	<b>82 284</b>
<b>Manufacturing</b>						
1991-92	32 694	2 670	1 810	780	100	<b>38 055</b>
1993-94	40 771	2 242	1 788	1 611	99	<b>46 512</b>
<b>Electricity, gas and water supply</b>						
1991-92	36 698	4 016	2 258	1 195	187	<b>44 355</b>
1993-94	43 496	4 417	2 407	1 204	252	<b>51 776</b>
<b>Construction</b>						
1991-92	33 987	3 722	1 241	774	142	<b>39 866</b>
1993-94	37 933	4 043	1 473	1 347	176	<b>44 971</b>
<b>Wholesale trade</b>						
1991-92	37 249	3 200	2 006	458	754	<b>43 668</b>
1993-94	*40 509	*2 632	*2 243	*518	*947	<b>*46 848</b>
<b>Retail trade</b>						
1991-92	*18 321	*368	*841	1 442	2	<b>*20 973</b>
1993-94	*22 184	*1 332	*1 042	*191	*20	<b>*24 768</b>
<b>Accommodation, cafes and restaurants</b>						
1991-92	21 139	758	623	383	117	<b>23 020</b>
1993-94	*18 370	*1 120	*1 045	*601	*117	<b>*21 253</b>
<b>Transport and storage</b>						
1991-92	37 950	5 821	2 149	1 186	139	<b>47 244</b>
1993-94	45 244	6 501	2 513	1 440	250	<b>55 948</b>
<b>Communication services</b>						
1991-92	34 815	4 161	2 162	637	118	<b>41 892</b>
1993-94	42 944	4 120	2 576	627	201	<b>50 468</b>
<b>Finance and insurance</b>						
1991-92	31 340	2 029	1 879	205	1 113	<b>36 564</b>
1993-94	33 495	2 613	2 149	300	912	<b>39 469</b>
<b>Property and business services</b>						
1991-92	33 167	3 357	973	523	134	<b>38 154</b>
1993-94	35 726	3 015	827	352	178	<b>40 098</b>
<b>Government administration and defence</b>						
1991-92	29 453	1 782	497	606	108	<b>32 446</b>
1993-94	32 089	2 560	665	652	217	<b>36 183</b>
<b>Education</b>						
1991-92	29 652	1 475	1 674	329	34	<b>33 164</b>
1993-94	33 297	2 100	1 834	387	52	<b>37 670</b>
<b>Health and community services</b>						
1991-92	29 673	968	142	717	13	<b>31 513</b>
1993-94	31 407	1 579	136	705	12	<b>33 839</b>
<b>Cultural and recreational services</b>						
1991-92	29 446	2 166	736	397	125	<b>32 870</b>
1993-94	31 689	1 860	898	532	146	<b>35 125</b>
<b>Personal and other services</b>						
1991-92	34 273	1 707	1 797	784	105	<b>38 667</b>
1993-94	37 965	2 253	1 847	893	149	<b>43 106</b>
<b>Total</b>						
1991-92	<b>31 630</b>	<b>2 298</b>	<b>1 233</b>	<b>642</b>	<b>131</b>	<b>35 933</b>
1993-94	<b>35 008</b>	<b>2 748</b>	<b>1 326</b>	<b>681</b>	<b>172</b>	<b>39 933</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

## OTHER LABOUR COSTS .....

Industry	Earnings	Total	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax
PRIVATE (%)						
Mining	86.3	13.7	5.1	4.6	2.5	1.5
Manufacturing	87.7	12.3	4.4	4.4	2.9	0.6
Electricity, gas and water supply	85.0	15.0	8.2	4.7	1.4	0.6
Construction	88.0	12.0	5.2	3.1	3.1	0.6
Wholesale trade	88.4	11.6	5.1	3.6	1.5	1.3
Retail trade	90.4	9.6	3.9	3.7	1.6	0.4
Accommodation, cafes and restaurants	91.0	9.0	4.3	2.8	1.6	0.3
Transport and storage	87.4	12.6	4.9	4.1	3.0	0.6
Communication services	90.4	9.6	4.8	2.5	1.4	1.0
Finance and insurance	86.4	13.6	5.3	4.7	0.4	3.2
Property and business services	89.7	10.3	5.7	2.8	0.9	*1.0
Education	92.8	7.2	5.2	*0.5	0.8	*0.7
Health and community services	90.9	9.1	6.2	1.1	1.7	0.1
Cultural and recreational services	90.1	9.9	5.1	2.9	1.2	*0.7
Personal and other services	89.5	10.5	*5.7	2.6	1.7	0.5
<b>Total</b>	<b>88.8</b>	<b>11.2</b>	<b>4.9</b>	<b>3.5</b>	<b>1.9</b>	<b>0.9</b>

## PUBLIC (%)

Mining	80.4	19.6	10.3	5.4	3.7	0.2
Manufacturing	87.7	12.3	4.8	3.8	3.5	0.2
Electricity, gas and water supply	84.0	16.0	8.5	4.6	2.3	0.5
Construction	84.4	15.6	9.0	3.3	3.0	0.4
Wholesale trade	*86.5	*13.5	*5.6	*4.8	*1.1	*2.0
Retail trade	*89.6	*10.4	*5.4	*4.2	*0.8	*0.1
Accommodation, cafes and restaurants	*86.4	*13.6	*5.3	*4.9	*2.8	*0.6
Transport and storage	80.9	19.1	11.6	4.5	2.6	0.4
Communication services	85.1	14.9	8.2	5.1	1.2	0.4
Finance and insurance	84.9	15.1	6.6	5.4	0.8	2.3
Property and business services	89.1	10.9	7.5	2.1	0.9	0.4
Government administration and defence	88.7	11.3	7.1	1.8	1.8	0.6
Education	88.4	11.6	5.6	4.9	1.0	0.1
Health and community services	92.8	7.2	4.7	0.4	2.1	-
Cultural and recreational services	90.2	9.8	5.3	2.6	1.5	0.4
Personal and other services	88.1	11.9	5.2	4.3	2.1	0.3
<b>Total</b>	<b>87.7</b>	<b>12.3</b>	<b>6.9</b>	<b>3.3</b>	<b>1.7</b>	<b>0.4</b>

## PRIVATE AND PUBLIC (%)

Mining	86.0	14.0	5.4	4.7	2.5	1.5
Manufacturing	87.7	12.3	4.4	4.4	2.9	0.6
Electricity, gas and water supply	84.0	16.0	8.5	4.7	2.3	0.5
Construction	87.6	12.4	5.6	3.1	3.1	0.6
Wholesale trade	88.4	11.6	5.1	3.6	1.5	1.3
Retail trade	90.4	9.6	3.9	3.7	1.6	0.4
Accommodation, cafes and restaurants	91.0	9.0	4.3	2.8	1.6	0.3
Transport and storage	84.0	16.0	8.4	4.3	2.8	0.5
Communication services	85.3	14.7	8.0	5.0	1.2	0.4
Finance and insurance	86.0	14.0	5.6	4.9	0.5	3.0
Property and business services	89.6	10.4	5.9	2.8	0.9	*0.9
Government administration and defence	88.7	11.3	7.1	1.8	1.8	0.6
Education	89.1	10.9	5.5	4.2	1.0	0.2
Health and community services	91.9	8.1	5.4	0.7	1.9	0.1
Cultural and recreational services	90.1	9.9	5.2	2.7	1.3	*0.6
Personal and other services	88.8	11.2	5.5	3.4	1.9	0.4
<b>Total</b>	<b>88.4</b>	<b>11.6</b>	<b>5.6</b>	<b>3.5</b>	<b>1.8</b>	<b>0.7</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

Type of labour cost	Less than 20 employees	20 to 99 employees	100 or more employees	Total
- \$ million -				
<b>Total labour costs</b>	<b>39 087</b>	<b>31 453</b>	<b>126 250</b>	<b>196 791</b>
Earnings	35 553	27 981	110 442	173 977
Other labour costs	3 534	3 472	15 808	22 814
Superannuation (a)	2 359	1 512	7 119	10 990
Payroll tax	327	1 110	5 356	6 793
Workers' compensation (a)	593	603	2 394	3 590
Fringe benefits tax	255	246	939	1 441

## COST PER EMPLOYEE (dollars)

<b>Total labour costs</b>	<b>25 083</b>	<b>28 905</b>	<b>37 558</b>	<b>32 755</b>
Earnings	22 815	25 714	32 856	28 958
Other labour costs	2 268	3 191	4 703	3 797
Superannuation (a)	1 514	1 390	2 118	1 829
Payroll tax	210	1 020	1 593	1 131
Workers' compensation (a)	380	555	712	598
Fringe benefits tax	164	226	279	240

(a) Additional costs funded directly from consolidated funds are shown in Appendices 1 and 2.

Type of labour cost	Less than 20 employees	20 to 99 employees	100 or more employees	Total
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- \$ million -

<b>Total labour costs</b>	<b>38 537</b>	<b>29 547</b>	<b>62 547</b>	<b>130 630</b>
Earnings	35 060	26 285	54 632	115 977
Other labour costs	3 477	3 262	7 915	14 653
Superannuation	2 322	1 381	2 737	6 440
Payroll tax	318	1 083	3 195	4 596
Workers' compensation	585	564	1 313	2 462
Fringe benefits tax	252	234	669	1 155

COST PER EMPLOYEE (dollars)

<b>Total labour costs</b>	<b>25 050</b>	<b>28 595</b>	<b>35 148</b>	<b>30 022</b>
Earnings	22 790	25 439	30 700	26 654
Other labour costs	2 260	3 157	4 448	3 368
Superannuation	1 510	1 336	1 538	1 480
Payroll tax	207	1 048	1 796	1 056
Workers' compensation	380	546	738	566
Fringe benefits tax	164	227	376	266

Type of labour cost	Less than 20 employees	20 to 99 employees	100 or more employees	Total
*****				
- \$ million -				
<b>Total labour costs</b>	<b>550</b>	<b>1 907</b>	<b>63 703</b>	<b>66 160</b>
Earnings	494	1 696	55 810	<b>58 000</b>
Other labour costs	57	210	7 893	<b>8 160</b>
Superannuation (a)	36	131	4 382	<b>4 550</b>
Payroll tax	9	27	2 161	<b>2 197</b>
Workers' compensation (a)	8	40	1 080	<b>1 128</b>
Fringe benefits tax	3	12	270	<b>285</b>
*****				

## COST PER EMPLOYEE (dollars)

<b>Total labour costs</b>	<b>27 568</b>	<b>34 731</b>	<b>40 269</b>	<b>39 933</b>
Earnings	24 718	30 900	35 280	<b>35 008</b>
Other labour costs	2 850	3 832	4 989	<b>4 925</b>
Superannuation (a)	1 815	2 393	2 770	<b>2 746</b>
Payroll tax	463	497	1 366	<b>1 326</b>
Workers' compensation (a)	400	724	683	<b>681</b>
Fringe benefits tax	172	218	171	<b>172</b>

\*\*\*\*\*  
 (a) Additional costs funded directly from consolidated funds are shown in Appendices 1 and 2.

Type of labour cost	Less than 20 employees	20 to 99 employees	100 or more employees	Total
*****				
PRIVATE (%)				
<b>Total labour costs</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Earnings	91.0	89.0	87.3	<b>88.8</b>
Other labour costs	9.0	11.0	12.7	<b>11.2</b>
Superannuation	6.0	4.7	4.4	<b>4.9</b>
Payroll tax	0.8	3.7	5.1	<b>3.5</b>
Workers' compensation	1.5	1.9	2.1	<b>1.9</b>
Fringe benefits tax	0.7	0.8	1.1	<b>0.9</b>
*****				
PUBLIC (%)				
<b>Total labour costs</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Earnings	89.7	89.0	87.6	<b>87.7</b>
Other labour costs	10.3	11.0	12.4	<b>12.3</b>
Superannuation	6.6	6.9	6.9	<b>6.9</b>
Payroll tax	1.7	1.4	3.4	<b>3.3</b>
Workers' compensation	1.5	2.1	1.7	<b>1.7</b>
Fringe benefits tax	0.6	0.6	0.4	<b>0.4</b>
*****				
PRIVATE AND PUBLIC (%)				
<b>Total labour costs</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Earnings	91.0	89.0	87.5	<b>88.4</b>
Other labour costs	9.0	11.0	12.5	<b>11.6</b>
Superannuation	6.0	4.8	5.6	<b>5.6</b>
Payroll tax	0.8	3.5	4.2	<b>3.5</b>
Workers' compensation	1.5	1.9	1.9	<b>1.8</b>
Fringe benefits tax	0.7	0.8	0.7	<b>0.7</b>

Category	1989-90	1990-91	1991-92	1993-94
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## EMPLOYER SIZE (%)

Less than 20 employees	39.8	53.8	57.4	84.7
20-99 employees	57.8	70.7	73.8	91.1
100 or more employees	79.6	85.7	87.8	94.7
<b>Total</b>	<b>66.9</b>	<b>75.3</b>	<b>77.6</b>	<b>91.5</b>

## INDUSTRY(a) (%)

Mining	86.2	86.5	93.2	96.6
Manufacturing	78.5	83.3	87.1	96.1
Electricity, gas and water supply	96.6	95.2	98.4	98.1
Construction	67.3	71.1	73.5	92.5
Wholesale trade	64.2	75.2	79.7	93.2
Retail trade	40.6	51.3	55.0	81.8
Accommodation, cafes and restaurants	24.9	47.7	48.2	87.6
Transport and storage	70.9	77.8	81.8	96.4
Communication services	99.1	99.3	98.9	97.8
Finance and insurance	78.3	86.0	87.1	88.0
Property and business services	49.9	64.4	69.8	90.9
Government administration and defence	89.4	93.9	95.1	96.9
Education	85.9	87.0	86.0	94.2
Health and community services	76.0	84.2	83.3	91.6
Cultural and recreational services	43.0	52.9	*67.0	*84.3
Personal and other services	69.9	75.1	78.8	92.3
<b>Total</b>	<b>66.9</b>	<b>75.3</b>	<b>77.6</b>	<b>91.5</b>

## STATE OR TERRITORY (%)

New South Wales	64.8	74.5	75.8	92.9
Victoria	71.3	77.2	81.2	91.6
Queensland	66.0	76.1	75.9	90.1
South Australia	69.9	78.5	79.2	91.4
Western Australia	60.1	67.5	74.4	87.8
Tasmania	69.2	76.4	80.0	92.7
Northern Territory	54.3	69.4	76.2	90.6
Australian Capital Territory	67.9	79.0	81.9	91.8
<b>Total</b>	<b>66.9</b>	<b>75.3</b>	<b>77.6</b>	<b>91.5</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

Category	1989-90	1990-91	1991-92	1993-94
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## EMPLOYER SIZE (%)

Less than 20 employees	39.7	53.7	57.2	84.7
20-99 employees	56.5	69.7	73.0	90.9
100 or more employees	68.9	77.4	80.9	92.5

<b>Total</b>	<b>56.9</b>	<b>67.5</b>	<b>70.7</b>	<b>89.4</b>
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## INDUSTRY(a) (%)

Mining	85.1	85.6	92.7	96.4
Manufacturing	78.1	83.0	86.9	96.0
Electricity, gas and water supply	81.4	95.2	94.7	98.2
Construction	63.0	66.7	69.7	91.9
Wholesale trade	64.1	75.1	79.6	93.2
Retail trade	40.6	51.3	55.0	81.8
Accommodation, cafes and restaurants	24.5	47.6	47.9	87.6
Transport and storage	49.7	62.3	70.1	94.4
Communication services	23.2	47.6	*55.1	87.3
Finance and insurance	74.3	82.2	84.6	83.9
Property and business services	44.6	61.0	67.0	90.0
Education	64.1	70.9	76.1	85.2
Health and community services	61.7	74.1	71.8	89.9
Cultural and recreational services	32.5	40.3	*61.5	*81.0
Personal and other services	45.5	59.0	63.1	88.3

<b>Total</b>	<b>56.9</b>	<b>67.5</b>	<b>70.7</b>	<b>89.4</b>
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## STATE OR TERRITORY (%)

New South Wales	54.6	67.5	69.8	91.1
Victoria	63.3	69.5	75.0	89.6
Queensland	53.7	67.4	67.2	86.7
South Australia	60.2	70.3	70.9	88.2
Western Australia	54.1	60.9	69.0	87.5
Tasmania	55.9	66.3	70.2	90.1
Northern Territory	29.2	52.9	64.8	87.1
Australian Capital Territory	36.2	59.0	62.3	85.5

<b>Total</b>	<b>56.9</b>	<b>67.5</b>	<b>70.7</b>	<b>89.4</b>
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(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.



Category	1989-90	1990-91	1991-92	1993-94
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## EMPLOYER SIZE (%)

Less than 20 employees	55.9	70.7	82.9	88.2
20-99 employees	83.6	90.0	91.4	93.5
100 or more employees	92.2	94.2	94.8	97.2

<b>Total</b>	<b>91.7</b>	<b>93.9</b>	<b>94.6</b>	<b>97.0</b>
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## INDUSTRY(a) (%)

Mining	100.0	100.0	99.7	100.0
Manufacturing	96.1	96.7	97.0	99.7
Electricity, gas and water supply	96.7	95.2	98.5	98.1
Construction	97.1	97.0	95.0	98.9
Wholesale trade	82.8	91.1	93.9	*98.2
Retail trade	53.9	50.9	*67.7	*87.2
Accommodation, cafes and restaurants	52.2	74.5	93.3	*97.1
Transport and storage	96.4	97.9	98.7	99.4
Communication services	99.7	99.8	99.8	98.5
Finance and insurance	89.6	96.0	93.4	99.8
Property and business services	94.2	94.8	97.4	99.5
Government administration and defence	89.4	93.9	95.1	96.9
Education	90.5	90.2	88.4	96.8
Health and community services	88.6	93.4	95.8	93.5
Cultural and recreational services	85.1	89.4	93.7	97.5
Personal and other services	93.5	93.5	97.4	99.6

<b>Total</b>	<b>91.7</b>	<b>93.9</b>	<b>94.6</b>	<b>97.0</b>
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## STATE OR TERRITORY (%)

New South Wales	92.8	93.1	92.8	98.4
Victoria	92.4	96.3	96.6	97.8
Queensland	94.5	96.7	97.0	96.8
South Australia	96.2	97.9	98.7	98.4
Western Australia	73.8	80.8	84.8	88.6
Tasmania	96.8	97.7	98.9	98.3
Northern Territory	96.2	92.9	97.1	97.8
Australian Capital Territory	93.1	94.5	97.8	96.7

<b>Total</b>	<b>91.7</b>	<b>93.9</b>	<b>94.6</b>	<b>97.0</b>
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## PUBLIC INSTITUTIONAL SECTOR (%)

Public trading and financial enterprises	95.3	96.8	97.7	98.9
General government	90.6	93.0	93.7	96.5

<b>Total</b>	<b>91.7</b>	<b>93.9</b>	<b>94.6</b>	<b>97.0</b>
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## LEVEL OF GOVERNMENT (%)

Commonwealth	94.1	97.7	97.9	98.6
State	91.5	93.0	93.8	96.5
Local	88.6	91.5	92.8	93.4

<b>Total</b>	<b>91.7</b>	<b>93.9</b>	<b>94.6</b>	<b>97.0</b>
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(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

PUBLIC INSTITUTIONAL SECTOR			LEVEL OF GENERAL GOVERNMENT.....			
Type of labour cost 1993-94	Total	Public trading and financial enterprises	General government	Common- wealth	State	Local
- \$ million -						
Total labour costs	66 160	18 360	47 800	7 548	35 855	4 396
Earnings	58 000	15 283	42 717	6 879	31 967	3 871
Other labour costs	8 160	3 077	5 083	669	3 888	526
Superannuation (a)	4 550	1 681	2 868	498	2 012	359
Payroll tax	2 197	904	1 293	34	1 243	16
Workers' compensation (a)	1 128	356	772	102	540	130
Fringe benefits tax	285	135	150	35	94	21
LABOUR COST PER EMPLOYEE (dollars)						
Total labour costs	39 933	49 567	37 159	42 128	37 206	30 637
Earnings	35 008	41 260	33 207	38 394	33 171	26 973
Other labour costs	4 925	8 307	3 952	3 735	4 035	3 664
Superannuation (a)	2 746	4 539	2 230	2 778	2 088	2 498
Payroll tax	1 326	2 441	1 005	192	1 289	112
Workers' compensation (a)	681	961	600	570	560	907
Fringe benefits tax	172	366	116	195	97	147
LABOUR COSTS AS A PERCENTAGE OF TOTAL (%)						
Total labour costs	100.0	100.0	100.0	100.0	100.0	100.0
Earnings	87.7	83.2	89.4	91.1	89.2	88.0
Other labour costs	12.3	16.8	10.6	8.9	10.8	12.0
Superannuation (a)	6.9	9.2	6.0	6.6	5.6	8.2
Payroll tax	3.3	4.9	2.7	0.5	3.5	0.4
Workers' compensation (a)	1.7	1.9	1.6	1.4	1.5	3.0
Fringe benefits tax	0.4	0.7	0.3	0.5	0.3	0.5

(a) Additional costs funded directly from consolidated funds are shown in Appendices 1 and 2.

## PROPORTION OF PRIVATE SECTOR EMPLOYERS PAYING PAYROLL TAX

State or Territory	Less than 20 employees	20 to 99 employees	100 or more employees	Total
1993-94 (%)				
New South Wales	4.0	69.6	88.2	7.6
Victoria	5.9	67.3	89.2	9.7
Queensland	2.8	60.6	90.5	5.1
South Australia	4.7	81.8	89.1	8.8
Western Australia	5.0	78.5	79.5	8.7
Tasmania	3.0	62.0	82.1	5.9
Northern Territory	5.5	72.2	82.3	12.4
Australian Capital Territory	5.0	62.0	83.8	8.8
<b>Australia</b>	<b>4.4</b>	<b>69.2</b>	<b>87.9</b>	<b>7.9</b>

## PROPORTION OF PRIVATE SECTOR EMPLOYERS PAYING FRINGE BENEFITS TAX

Industry(a)	Less than 20 employees	20 to 99 employees	100 or more employees	Total
1993-94 (%)				
Mining	10.4	87.6	98.8	14.4
Manufacturing	14.7	80.3	92.5	23.4
Electricity, gas and water supply	4.9	100.0	80.0	12.0
Construction	7.2	80.5	93.7	8.2
Wholesale trade	25.7	85.6	98.6	29.4
Retail trade	4.7	32.4	89.1	6.2
Accommodation, cafes and restaurants	3.2	22.0	87.9	5.9
Transport and storage	4.3	73.9	98.4	8.5
Communication services	1.1	60.0	100.0	2.0
Finance and insurance	23.1	97.9	99.2	24.8
Property and business services	10.2	40.1	84.5	11.6
Education	-	59.9	85.2	8.5
Health and community services	8.2	7.7	34.2	8.4
Cultural and recreational services	3.4	35.8	85.3	5.5
Personal and other services	9.3	31.7	94.9	10.4
<b>Total all industries</b>	<b>9.8</b>	<b>50.8</b>	<b>86.6</b>	<b>12.2</b>

(a) Industry information is classified for the first time according to ANZSIC. For more information see Paragraphs 14 to 17 of the Explanatory Notes.

## INTRODUCTION

1 This publication contains results of the Labour Costs Survey conducted for the 1993-94 financial year. This Survey was run annually from 1985-86 to 1991-92. The Survey of Wage Costs (which collects information on the components of earnings) was conducted in 1991-92 and for the 1986-87 financial year.

## SCOPE

2 The concepts and definitions of labour costs used in this publication are based on the International Labour Organisation's *An Integrated System of Wages Statistics*. Labour costs are defined as all costs incurred by employers in the employment of labour; and costs are measured on a cash accounting basis, net of any reimbursements, subsidies or rebates.

3 The Labour Costs Survey collects data on the following labour cost components:

- earnings (which include gross wages and salaries, termination payments, and fringe benefits);
- superannuation;
- payroll tax;
- workers' compensation; and
- fringe benefits tax.

4 Labour costs not covered by this survey include:

- costs associated with welfare services;
- training; and
- recruitment.

With the exception of training costs (see paragraph 6), these items are not considered to make a significant contribution to total labour costs.

5 As a result of the inclusion of the value of fringe benefits in employee earnings, the Labour Costs definition of earnings differs from the definition of earnings used in other labour statistics publications of the ABS. Labour cost estimates of the cost of fringe benefits to employers were based on questions seeking the taxable value of fringe benefits provided to employees and the fringe benefits tax paid. Conceptually, employee earnings includes all fringe benefits. However, to the extent that the list of benefits prescribed by fringe benefits tax legislation does not cover all fringe benefits, and that some exemptions apply, the figures presented in this publication are an underestimation of the full cost to the employer of providing fringe benefits to their employees.

6 While the Labour Costs Survey does not cover training expenditure, it should be noted that these costs are covered by another ABS survey. The Training Expenditure Survey has been conducted for the 1989, 1990, and 1993 September Quarters. Costs covered in this survey are for formal training provided by employers. The 1993 survey found that, on average, employers spent the equivalent of 2.9 per cent of gross wages and salaries on formal training during the reference period. The corresponding figure for 1990 was 2.6 per cent. For further information see *Employer Training Expenditure, Australia* (Catalogue No. 6353.0).

## EXPLANATORY NOTES (continued)

### SUPERANNUATION

7 A number of methods to fund superannuation are used in the public sector. These range from fully funding employer contributions to only meeting costs as they emerge. Some agencies are making 'catch-up' payments to reduce future liabilities, while others may have superannuation funds in surplus and are therefore not required to make contributions for a particular year.

8 Public sector superannuation costs can be met on two bases:

- Costs can be met from the annual budgets of individual agencies. These costs generally relate to payments of agencies into fully funded schemes. Agency funded payments have been included in the tables in the main body of this publication under *superannuation*.
- Some additional public sector costs are met directly from Commonwealth and State consolidated funds. These costs generally relate to pension payments to former employees. These costs have not been included in the main tables, but an estimate of net expenditure on superannuation by general government may be obtained from Appendix 1.

9 As a result of various funding arrangements adopted in the public sector, estimates of superannuation are not directly comparable with the private sector.

### SURVEY DESIGN

10 **Sample.** The survey was conducted using a sample of approximately 5200 employers in the private sector and 1540 in the public sector, selected from the ABS register of businesses in May 1994.

11 **Coverage.** The survey covered employers in all States and Territories and all industries except for employers primarily engaged in Agriculture, Forestry, and Fishing; private households employing staff; overseas embassies, consulates, etc; and the Australian permanent defence forces.

12 **Unit.** The statistical unit for the survey comprises all the activities of an enterprise in a particular State or Territory. Each statistical unit was classified to an industry which reflected the predominant activity of the enterprise in the State or Territory. In a small number of cases, where an enterprise had significant employment in more than one industry, a separate statistical unit was created for each industry.

13 **Stratification.** The statistical units were stratified by State and Territory, industry and employment size. For the public sector, level of government and general government/public enterprise status were also used as stratification variables.

### INDUSTRY CLASSIFICATION

14 Industries in this publication are classified for the first time according to the Australian and New Zealand Standard Industrial Classification (ANZSIC) - for more details refer to *Australian and New Zealand Standard Industrial Classification, 1993* (Catalogue No. 1292.0). It replaces the Australian Standard Industrial Classification (ASIC), which has been in use for many years.

## EXPLANATORY NOTES (continued)

15 In 1985 a major review of the ASIC commenced. The principal objectives were: to improve the alignment with the International Standard Industrial Classification (ISIC), to achieve a better balance across the classification by giving more attention to the service sector including segments relating to culture, entertainment and other recreational industries, and to take account of the effects of technological changes and changes in the structure of industry.

16 As a result of the classification change, industry tables in this publication adopt 16 of the 17 major ANZSIC Divisions (Agriculture, Forestry and Fishing is out of scope of this survey).

17 Previously published ASIC industry estimates have been recompiled on an equivalent ANZSIC basis back to the 1989-90 financial year and are available on request.

### COLLECTION METHODOLOGY

18 The survey was conducted by mail as follows:

- a Information was collected directly from respondents on earnings and other labour costs (i.e. superannuation, workers' compensation, payroll tax, fringe benefits tax).
- b Superannuation Boards, Treasury Departments, and several Workers' Compensation Boards provided details directly to the ABS on superannuation and workers' compensation, for some government organisations. Additional information was obtained from the public accounts of the Commonwealth, States and Territories and from the annual reports of certain agencies.

### CHANGES TO THE COLLECTION METHODOLOGY

19 A number of changes have occurred to the collection methodology since the 1991-92 survey as a result of improvements to the collection form. These changes relate to the superannuation coverage in the public sector, and to the collection of information on fringe benefits.

- a **Superannuation coverage.** For 1991-92 and previous surveys, information on the number of employees covered by superannuation in the public sector was obtained on a scheme by scheme basis. In some instances, where employees were covered by several schemes, particularly in the local government sector, double counting of those employees occurred. For 1993-94, employers were asked to provide the total number of employees covered by superannuation. This change avoided any instances of double counting.
- b **Fringe benefits.** In 1991-92, employers were asked to provide information on either fringe benefits tax paid or the value of fringe benefits. For 1993-94, information on both fringe benefits paid and the value of fringe benefits was sought from employers. The result of this change has been to reduce the amount of estimation previously required when only one figure was provided.

## EXPLANATORY NOTES (continued)

### RELIABILITY OF ESTIMATES

20 Estimates in this publication are subject to two sources of error: sampling error, and non-sampling error.

21 *Sampling Error.* Since the estimates are based on information obtained from a sample of employers they may differ from the values that would have been produced if all employers had been included in the survey. More information on this topic is given in the Technical Note.

22 *Non-sampling Error.* Inaccuracies may occur because of imperfections in reporting by respondents and errors made in coding and processing data. These inaccuracies may occur in any enumeration, whether it be a full count or a sample. Every effort is made to reduce the non-sampling error to a minimum by careful design of questionnaires and efficient operating procedures. For an example of the type of non-sampling error which may occur with a collection of this type refer to paragraph 19(a) above.

### FRINGE BENEFITS

23 The tax year for fringe benefits tax purposes is from 1 April to 31 March and the fringe benefits tax is payable 28 days after the end of this tax year and is payable by four quarterly instalments, the final instalment being lodged with the annual fringe benefits tax form. Because the tax is payable quarterly, and because the fringe benefits tax year is different from the Survey reference year, it is possible that the data shown relates to a different time period than other information supplied (e.g. the value of fringe benefits provided). From 1 April 1993 to 31 March 1994, the rate of tax payable on fringe benefits was 48.25 per cent.

### COMPARABILITY WITH OTHER DATA SOURCES

24 In some cases estimates given in this publication may differ slightly from those from other sources. These differences may be the result of sample or non-sample error, or may result from differences in scope, coverage, definitions or methodology used.

### RELATED PUBLICATIONS

25 Users may also wish to refer to the following publications which are available on request:

*Labour Statistics: Concepts, Sources and Methods* (6102.0) — irregular

*Labour Statistics: Australia* (6101.0) — issued annually

*Award Rates of Pay Indexes, Australia* (6312.0) — issued monthly

*Average Weekly Earnings, States and Australia* (6302.0) — issued quarterly

*Weekly Earnings of Employees (Distribution), Australia* (6310.0) — discontinued

*Job Vacancies and Overtime, Australia* (6354.0) — issued quarterly

*Employed Wage and Salary Earners, Australia* (6248.0) — issued quarterly

*Distribution and Composition of Employee Earnings and Hours* (6306.0) — issued annually

*The Labour Force, Australia* (6203.0) — issued monthly

*Labour Force Projections, Australia 1992—2005* (6260.0)

*Superannuation, Australia* (6319.0) — discontinued

*Employer Training Expenditure, Australia* (6353.0) — irregular

[illegible]

27 Current publications produced by the ABS are listed in the *Catalogue of Publications and Products, Australia* (1101.0). The ABS also issues, on Tuesdays and Fridays, a *Release Advice* (1105.0) which lists publications to be released in the next few days. The Catalogue and Release Advice are available from any ABS office.

28 As well as the statistics included in this and related publications, the ABS may have other relevant unpublished data available. Inquiries should be made to Andrew Harvey, Labour Statistics Centre, on 09 360 5170 or to any ABS office. Details of additional data available from the 1993-94 Labour Costs Survey are shown in Appendix 3 of this publication.

29 Any discrepancies between totals and the sums of their components in these tables are caused by rounding.

- nil or rounded to zero
- .. not applicable
- \* the estimate has a relative standard error greater than 25 per cent and should be used with caution. See Paragraph 4 of the Technical Note, Appendix 3.

30 ABS publications draw extensively on information provided freely by individuals, businesses, governments and other organisations. Their continued co-operation is very much appreciated: without it the wide range of statistics published by the ABS would not be available for general use by the community. Information received by the ABS is treated in strict confidence as required by the Census and Statistics Act.



## APPENDIX 1 - Superannuation Costs in the Public Sector (excluding Local Government)

	COMMON-WEALTH GOVERNMENT	STATE OR TERRITORY GOVERNMENT. . . . .							
		New South Wales	Victoria	Queens-land	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory
- \$ million -									
<b>General government (a)</b>									
1990-91	1 643	580	773	101	150	198	60	2	-6 (b)
1991-92	1 780	886	832	236	158	261	55	11	-2 (b)
1993-94	2 139	998	1 002	326	486	238	72	14	6
<b>Public enterprises (c)</b>									
1990-91	565	634	182	40	46	87	15	6	1
1991-92	757	460	276	36	72	94	14	-	10
1993-94	732	256	493	35	51	67	13	-	11
<b>Total cost</b>									
1990-91	2 208	1 214	955	141	196	285	75	8	-5 (b)
1991-92	2 537	1 346	1 108	272	230	355	69	11	8
1993-94	2 871	1 254	1 495	361	537	305	85	14	17

## APPENDIX 1 - Superannuation Costs in the Public Sector (excluding Local Government)

4 In the GFS collection, the superannuation costs of general government are calculated by adding employer contributions to superannuation schemes and outlays on pensions and lump sums paid to former employees, less any amounts received from employees, superannuation funds or other employers in respect of superannuation.

5 The general government sector is made up of all government departments, offices and other bodies which provide services free of charge or at prices significantly below the cost of production. The sector also includes the central borrowing authorities of the State governments, and covers all those government agencies which are not classified as public trading or financial enterprises. The main institutional units of the general government sector are the State and Commonwealth budget sectors. GFS data on general government is compiled on a cash accounting basis in accordance with the International Monetary Fund's recommendation.

6 Data sources for GFS include the published accounting statements and reports of governments and their authorities plus additional dissections of reported transactions and balances. For the Commonwealth, State and Territory governments, the primary data sources are:

- public accounts and ledger systems of the State and Territory Treasuries and the Commonwealth Dept of Finance;
- annual reports of departments and authorities;
- budget papers; and
- reports of Auditors-General.

7 In making interstate comparisons, differences in administrative and accounting arrangements need to be taken into account. For example, in the Australian Capital Territory only a *State* level of government exists and a number of functions performed by it are undertaken by local government authorities in other jurisdictions. Interstate comparisons of data for State public trading enterprises may be significantly affected by differences in the mix of operations undertaken by State and local governments. For example:

- electricity undertakings in Western Australia, Queensland and Tasmania are operated by State authorities, whereas in the remaining States both State and local authorities are involved;
- water and sewerage undertakings in Victoria, Western Australia and South Australia are operated by State authorities, but run by local governments in other jurisdictions;
- government transport undertakings are operated by State authorities in all states except Queensland.

8 More information on the GFS collection and the treatment of superannuation can be found in the publication *Government Finance Statistics Australia: Concepts, Sources and Methods* (Catalogue No. 5514.0). Statistical data on the revenues and expenditures of Commonwealth, States and Territories and local government sectors is published in *Government Finance Statistics Australia* (Catalogue No. 5512.0).

## APPENDIX 2 - Worker's Compensation Costs in the Public Sector (excluding Local Government)

	COMMON-WEALTH GOVERNMENT	STATE OR TERRITORY GOVERNMENT							
		New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory
- \$ million -									
General government (a)									
1990-91	102	110	239	36	58	37	10	8	11
1991-92	98	96	232	38	56	37	11	8	10
1993-94	102	126	168	83	65	50	22	11	15
Public enterprises (a)(b)									
1990-91	130	92	121	7	14	18	5	-	-
1991-92	119	61	58	22	24	14	5	2	31
1993-94	112	106	73	8	19	15	3	-	5
Consolidated funded (c)									
1990-91	121	46	50	-	(d)	-	-	-	-
1991-92	116	45	49	-	(d)	-	-	-	-
1993-94	97	70	26	-	21	-	6	-	-
Total cost									
1990-91	353	248	410	43	72	55	15	8	11
1991-92	333	202	339	60	80	51	16	10	41
1993-94	311	302	267	91	105	65	31	11	20
- dollars -									
Average Cost per employee									
1993-94	810	904	1 104	352	1 020	575	952	695	996

(a) Source: 1993-94 Labour Costs Survey, refer paragraph 1 below.

(b) Includes public trading and financial enterprises.

(c) Source: Workers' Compensation Boards, and relevant Treasury Departments, refer paragraph 2 below.

(d) Due to different survey methodologies, costs previously allocated to individual agencies have, for 1993-94 been allocated to the "centralised fund".

1 The above table provides details of workers' compensation costs paid by individual agencies, by sector and level of government. General government costs and public trading and financial enterprises costs are obtained from individual providers, and are consistent with data contained in the tables in the main body of the publication.

2 The table also provides details of additional costs paid directly from consolidated funds. This data was obtained from Workers' Compensation Boards, and relevant Treasury Departments. Although these payments generally relate to liabilities incurred under prior Commonwealth and State legislation, in New South Wales and South Australia they also include amounts paid directly from a centralised source. Over time, liability costs incurred under prior legislation will be reduced to zero as outstanding claims are finalised. Additional payments to compensate agencies for benefit increases have been included in consolidated funded costs for New South Wales during 1993-94.

## APPENDIX 3 - Additional data available on request

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**ADDITIONAL DATA** The data appearing in this publication are only a portion of the statistics available from the Labour Costs Survey. Unpublished data can generally be made available to users, subject to confidentiality considerations, in the form of customised reports. Generally, there is a charge for providing unpublished statistics.

**HOW TO PLACE AN ORDER** Firstly, determine the *Data Items* and *Units of Measure* for which you require estimates. Secondly, identify the *Categories* by which these data items will be provided. A covering letter indicating these requirements, and the uses of the data requested should be addressed to:

The Senior Manager - MLC  
Labour Statistics Centre  
Australian Bureau of Statistics  
GPO Box K881  
Perth, Western Australia 6001

If you wish to discuss individual requests, especially in regard to the reliability of estimates for particular cross-classifications, and the charges involved, please contact Paul Smith on Perth (09) 360 5127. Requests can be sent by facsimile to (09) 360 5954.

**DATA ITEMS** Earnings  
Gross wages and salaries  
Fringe benefits  
Termination payments  
Payroll tax  
Superannuation  
Workers' compensation  
Fringe benefits tax

**UNITS OF MEASURE** Total cost  
Cost per employee  
Costs as a percentage of total labour costs  
Costs as a ratio to earnings

**CATEGORIES** **State and Territories**  
New South Wales  
Victoria  
Queensland  
South Australia  
Western Australia  
Tasmania  
Northern Territory  
Australian Capital Territory  
Australia

**Sector**  
Private sector  
Public sector  
Total all sectors

**Public Institutional Sector (SISCA)**  
General government  
Public trading enterprises  
Financial enterprises

.....

### APPENDIX 3 - Additional data available on request

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#### Industry (ANZSIC classification)

Note: information at a finer level of detail may also be available

Mining  
Manufacturing  
Electricity, gas and water supply  
Construction  
Wholesale trade  
Retail trade  
Accommodation, cafes and restaurants  
Transport and storage  
Communication services  
Finance and insurance  
Property and business services  
Government administration and defence  
Education  
Health and community services  
Cultural and recreational services  
Personal and other services

#### Employer unit size

Less than 20 employees  
20 to 99 employees  
100 or more employees

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- 1 Estimates in this publication are based on information relating to a sample of employers rather than a full enumeration. As such they are subject to sampling variability. That is, they may differ from the estimates that would have been produced if the information had been obtained from all employers. This difference, called sampling error, should not be confused with inaccuracy that may occur because of imperfections in reporting by respondents or in processing by the ABS. These are referred to as non-sampling error and may occur in any enumeration whether it is a full count or sample. Efforts have been made to reduce non-sampling error by careful design of questionnaires, detailed checking of returns and quality control of processing.
- 2 The sampling error associated with any estimate can be estimated from the sample results. One measure of sampling error is the standard error, which indicates the degree to which an estimate may vary from the value that would have been obtained from a full enumeration (the "true" figure). There are about two chances in three that a sample estimate differs from the true value by less than one standard error, and about nineteen chances in twenty that the difference will be less than two standard errors.
- 3 Another measure of the sampling variability is the relative standard error, which is obtained by expressing the standard error as a percentage of the estimate. Both the standard error and relative standard error are used to measure the reliability of estimates.
- 4 If the standard error of an estimate is large relative to the size of the estimate, the usefulness of that estimate is seriously impaired. For tables in this publication, estimates with relative standard errors greater than 25 per cent have been prefixed with an asterisk and should be used with caution.
- 5 An example of the use of a relative standard error is as follows: Table 2 shows that the total labour costs for the private sector for Western Australia in 1993-94 is \$11,111 million. The relative standard error, as shown in the following table is 3.7 per cent. This means that there are about 2 chances in 3 that a complete enumeration would have given a figure within 3.7 per cent of \$11,111 million, i.e. within the range \$10,700 to \$11,522million.

# TECHNICAL NOTE: Relative Standard Errors by State and Territory

Type of labour cost	New South Wales	Victoria	Queens-land	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
PRIVATE (%)									
Total labour costs	4.2	5.3	3.7	4.3	3.7	3.4	6.6	6.2	2.3
Earnings	4.1	5.3	3.8	4.4	3.7	3.4	6.6	6.2	2.3
Other labour costs	5.3	5.8	5.1	4.4	4.0	5.7	7.1	6.8	2.8
Superannuation	7.5	6.4	7.7	6.5	5.4	9.4	7.9	7.1	3.8
Payroll tax	5.8	7.2	4.6	6.5	4.6	5.1	12.4	12.0	3.4
Workers' compensation	5.1	4.9	5.0	4.8	5.6	9.7	9.4	8.0	2.5
Fringe benefits tax	12.3	12.5	8.6	9.9	8.0	9.3	13.5	29.2	6.8
PUBLIC (%)									
Total labour costs	2.4	2.0	1.5	0.7	0.6	0.3	0.3	1.4	0.8
Earnings	2.3	2.1	1.5	0.7	0.5	0.3	0.4	1.5	0.8
Other labour costs	3.0	1.7	1.8	0.7	2.1	0.5	0.4	1.5	1.0
Superannuation	3.4	1.3	1.6	0.8	2.4	0.8	2.2	2.0	0.9
Payroll tax	3.4	3.1	1.9	0.9	1.6	0.2	0.6	0.1	1.5
Workers' compensation	0.8	1.3	3.4	0.6	3.0	0.6	0.5	1.3	0.6
Fringe benefits tax	4.9	8.3	3.5	0.9	2.8	1.1	0.9	2.7	2.4
PRIVATE AND PUBLIC (%)									
Total labour costs	3.0	3.8	2.3	2.6	2.5	2.1	3.8	2.2	1.6
Earnings	2.9	3.8	2.4	2.7	2.5	2.1	3.9	2.2	1.5
Other labour costs	3.8	3.8	2.8	2.4	3.0	3.5	4.0	2.6	1.9
Superannuation	5.2	3.7	3.7	3.0	3.7	5.4	5.4	2.4	2.3
Payroll tax	4.1	5.2	2.7	3.8	3.6	3.4	6.0	7.2	2.3
Workers' compensation	3.7	3.4	3.5	3.2	4.1	6.4	5.1	3.1	1.8
Fringe benefits tax	10.5	10.6	6.0	6.4	6.9	6.5	6.0	11.3	5.5

## TECHNICAL NOTE: Relative Standard Errors by Industry

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Industry	OTHER LABOUR COSTS .....						Total labour costs
	Earnings	Total	Super-annuation	Payroll tax	Workers' compensation	Fringe benefits tax	
Mining	4.8	5.7	7.4	5.8	6.0	3.0	4.8
Manufacturing	2.4	2.8	4.3	2.9	3.6	5.3	2.4
Electricity, gas and water supply	2.0	1.5	1.4	1.3	2.3	2.1	1.9
Construction	6.6	8.8	8.7	16.5	8.5	11.6	6.8
Wholesale trade	5.6	7.2	8.6	7.6	8.9	10.2	5.7
Retail trade	9.7	11.3	10.0	14.6	8.8	15.5	9.8
Accommodation, cafes and restaurants	6.5	10.1	17.1	10.1	7.6	17.4	6.6
Transport and storage	5.1	4.4	3.6	5.6	9.0	8.7	4.9
Communication services	0.3	0.2	0.3	0.1	0.4	0.1	0.2
Finance and insurance	6.1	8.3	12.4	6.4	7.5	14.9	6.3
Property and business services	9.2	12.7	14.1	16.7	7.2	26.9	9.5
Government administration and defence	2.3	2.1	1.5	6.6	1.6	4.9	2.2
Education	1.8	1.9	2.3	1.6	1.4	17.4	1.8
Health and community services	2.7	5.2	7.5	12.0	2.9	17.7	2.7
Cultural and recreational services	9.3	11.6	13.8	9.6	11.5	28.4	9.3
Personal and other services	6.1	10.2	17.1	8.9	7.6	15.7	6.3
Total	1.5	1.9	2.3	2.3	1.8	5.5	1.6

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## GLOSSARY

<b>Consolidated fund</b>	Refers to superannuation and workers' compensation costs met directly from Commonwealth, State or Territory governments' consolidated funds. See Appendices 1 and 2 and paragraph 8 of the Explanatory Notes.
<b>Earnings</b>	Refers to amounts paid to employees during the reference year for gross wages and salaries, termination payments and fringe benefits. See <i>Gross wages and salaries</i> .
<b>Employees</b>	<p>Is the average of the number of wage and salary earners who received pay for a specified pay period in August, November, February and May of the reference year.</p> <p>Included are all:</p> <ul style="list-style-type: none"> <li>■ permanent, temporary, casual and part-time employees;</li> <li>■ managerial and executive employees;</li> <li>■ employees on paid or pre-paid leave, or workers' compensation;</li> <li>■ employees paid from interstate or overseas; and</li> <li>■ employees who terminated employment during the selected pay periods.</li> </ul> <p>Excluded are all:</p> <ul style="list-style-type: none"> <li>■ proprietors/partners of unincorporated businesses;</li> <li>■ directors who are not paid a salary;</li> <li>■ self-employed persons (eg subcontractors);</li> <li>■ persons paid solely by commission without a retainer;</li> <li>■ employees on leave without pay, on strike or stood down who did not receive pay during the selected pay periods; and</li> <li>■ employees based outside Australia.</li> </ul>
<b>Employees covered by superannuation</b>	The percentage of employees for whom employers are making a superannuation contribution.
<b>Employer size</b>	Is based on the average number of employees reported. The size classification reflects the size of the enterprise in a particular State/Territory and not necessarily the size of the enterprise Australia wide.
<b>Fringe benefits</b>	Refers to the provision of goods and services subject to fringe benefits tax in respect of employees as defined in the legislation. See paragraphs 5, and 19(b) of the Explanatory Notes.
<b>Fringe benefits tax</b>	Relates to the tax actually paid in respect of the fringe benefits provided to employees as defined. Amounts paid in fines for late payment are not included in the estimate of fringe benefits tax.

## GLOSSARY (continued)

<b>General government sector</b>	One of three institutional units comprising the public sector. The primary function of the general government sector is to provide public services which are mainly non-market in nature, are mainly for the collective consumption of the community, involve the transfer or redistribution of income, and are financed mainly through taxes and other compulsory levies.
<b>Gross wages and salaries</b>	<p>Refers to amounts paid to employees during the reference year and comprises:</p> <ul style="list-style-type: none"><li>■ payments for time worked;</li><li>■ annual, sick and other leave payments;</li><li>■ payments for public holidays;</li><li>■ leave loading payments; and</li><li>■ infrequent bonuses.</li></ul> <p>Included are ordinary time and overtime earnings; overaward payments; workplace and enterprise bargaining payments; penalty payments, shift and other remunerative allowances; retainers and commissions paid to employees who received a retainer; regular bonuses and similar payments; payments under incentive, piecework or profit sharing schemes; advance and retrospective payments; standby or reporting time payments; salaries and fees paid to company directors and members of boards who receive a salary.</p> <p>Excluded are allowances which are reimbursements for expenditure incurred in conducting the business of an employer and drawings from profits by directors or office holders. Amounts paid to employees for workers' compensation that are reimbursed by an insurer are not included in earnings.</p>
<b>Industry</b>	Is classified according to the <i>Australian and New Zealand Standard Industrial Classification (ANZSIC) 1993 Edition</i> (Catalogue No. 1292.0)
<b>Labour costs</b>	Are costs incurred by employers in the employment of labour. See paragraph 2 of Explanatory Notes.
<b>Other labour costs</b>	<p>Are labour costs other than earnings of employees, and include:</p> <ul style="list-style-type: none"><li>■ superannuation;</li><li>■ payroll tax;</li><li>■ workers' compensation; and</li><li>■ fringe benefits tax.</li></ul>
<b>Payroll tax</b>	Refers to the amount of tax paid during the reference year in respect of the gross wages and salaries of employees, net of any rebates. Payroll tax assessed for payments to contractors and other persons not considered employees are excluded.

## GLOSSARY (continued)

<b>Private sector</b>	Consists of all employers not otherwise coded to the public sector. See <i>Sector</i> .
<b>Public enterprise sector</b>	Comprises units making up the <i>public trading sector</i> , and <i>public financial sectors</i> .
<b>Public financial sector</b>	One of three institutional units making up the public sector. The public financial sector comprises enterprises which are government controlled and which have one or more of the following characteristics: <ul style="list-style-type: none"> <li>■ they perform central bank functions;</li> <li>■ they accept demand, time or savings deposits; or</li> <li>■ they have the authority to incur liabilities and acquire financial assets in the market on their own account.</li> </ul>
<b>Public sector</b>	Comprises units making up the <i>General government</i> , and <i>Public enterprise sector</i> . See <i>Sector</i> .
<b>Public trading sector</b>	One of three institutional units making up the public sector. The primary function of enterprises in the public trading sector is to provide goods and services which are mainly market, non-regulatory and non-financial in nature, and financed mainly through sales to the consumers of these goods and services.
<b>Reference year</b>	For the Labour Costs Survey is the year ended 30 June. Information collected relates to labour costs paid during the year. For businesses which commenced or ceased operation during the year, the costs relate to the amounts paid during the period the business operated.
<b>Sector</b>	Is classified according to the <i>Standard Institutional Sector Classification of Australia (SISCA), 1987 edition</i> , (Catalogue No. 1218.0). Public sector includes local government authorities, and departments, agencies and authorities created by, or reporting to, the Commonwealth, State or Territory Parliaments. All remaining employers are classified as private sector.
<b>Superannuation</b>	Refers to employer funded contributions to superannuation funds on behalf of employees. As labour costs are measured on a cash payments basis, where a scheme is not fully funded but the employer makes a payment when a benefit is paid, then these costs are measured. Payments of this nature made from Commonwealth, State or Territory consolidated funds are not shown in the tables in this publication. Estimates of net expenditure on superannuation by general government are shown separately in Appendix 1. Due to the different funding arrangements adopted in the public and private sectors, estimates of superannuation are not directly comparable between the sectors. See paragraph 7 of Explanatory Notes.

## GLOSSARY (continued)

**Termination payments** Are lump sum payments made to employees, on termination of employment, for unused leave and eligible termination payments, including severance and redundancy payments. They include lump sum payments A, B and C as recorded on group certificates, statements of earnings or tax stamp sheets; but exclude the value of lump sum C payments paid out of superannuation funds.

**Workers' compensation** Refers to the cost to the employer in providing workers' compensation cover for employees. There are three ways to meet these costs:

- a The majority of employers pay a premium to an insurer. In this case, workers' compensation costs are considered to comprise:
  - premiums paid during the reference year including that component that covers the employee for common law damages; and
  - any workers' compensation costs not reimbursed by the insurer including 'make-up' and 'excess' pay.
- b Some larger employers may become 'self-insurers' and cover most costs themselves. Workers' compensation costs are considered to comprise:
  - lump sum payments and payments made as part of employee earnings;
  - premiums paid during the year to offset liability at common law for workers' compensation; and
  - any other costs, including Common Law costs not reimbursed by the insurer, such as legal, accounting, medical and administrative costs.
- c In the public sector, some workers' compensation costs are paid from consolidated funds. In most cases these payments relate to liabilities incurred under prior legislation. The consolidated funded amounts have not been shown in the tables in this publication under the item *workers' compensation*, but are shown separately in Appendix 2.



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